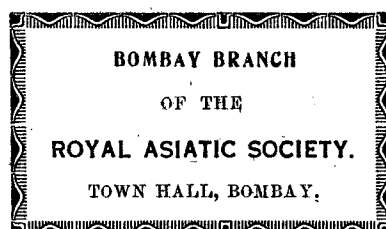


Municipal Taxation and
Expenditure in the
North-Western Provinces + Burh.
1887-88, 1891-92 and 1895-96



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REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE

IN THE
NORTH-WESTERN PROVINCES AND OUDH,

During the year ending 31st March, 1888.

134177

(COMP. UNDER THE ORDERS OF THE LIEUTENANT-GOVERNOR AND CHIEF COMMISSIONER, IN
THE MUNICIPAL DEPARTMENT OF THE SECRETARIAT.)



ALLAHABAD:

NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.

1889.



00134177

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

N.-W. PROVINCES AND OUDH

During the year ending 31st March, 1888.

1. DURING the year 1887-88 no changes were made in the laws (Acts XV of 1873 and XV of 1883) which regulate the working of municipalities.

2. The number of municipalities remained the same as in the preceding year, viz., 109. Of these 103 are administered under Act XV of 1883, and the remaining 6, viz., Jhānsi, Kālpī, Kūnch, Lalitpur, Naini Tal. and Orāi, under Act XV of 1873. The circumstances of Naini Tāl are special to itself, while the other 5 towns still under the earlier Act are all in the Jhānsi Division. In the Report for 1885-86 it was remarked :— “ It is probable that development of railway communication throughout the Division may hasten the advance of the population generally, and render it possible before long to introduce municipal government in its later and more approved form.” This is not being lost sight of.

3. The number of municipalities in each division is as under :—

Meerut Division	...	...	...	...	...	26
Agra	”	...	...	...	...	15
Rohilkhand	”	...	...	...	...	18
Allahabad	”	...	...	...	...	5
Benares	”	...	...	...	...	7
Jhānsi	”	...	...	...	...	6
Kumaun	”	...	...	...	...	3
Lucknow	”	...	...	...	...	4
Sitapur	”	...	...	...	...	13
Fyzabad	”	...	...	...	...	9
Rae Bareli	”	...	...	...	...	3
Total	...	...	...	...	...	109

The classification of these towns according to population is as follows :—

Over 100,000	...	...	...	...	6
Between 50,000 and 100,000	...	...	...	...	10
“ 20,000 “ 50,000	...	...	...	...	20
“ 10,000 “ 20,000	...	...	...	...	40
Below 10,000	...	...	...	...	33
					109

The population within municipal limits was, according to the last census figures, 3,229,079 : 95,503 within the six municipalities under Act XV of 1873, and 3,133,576 within the remaining 103 municipalities under Act XV of 1883. The number of registered electors in the municipalities under Act XV of 1883, excluding those named in the following paragraph, in which the elective system was not in force, was 49,358. As the population in those municipalities was 3,105,113, the percentage of registered electors to population was 1·58.

4. The elective system has been introduced into all the municipalities in the Provinces except those named below :—

1.—Bela-Partābgarh	...	...	...	...	Under Act XV of 1883.
2.—Bilsi	...	...	...	...	
3.—Dhaurahra	...	...	...	...	
4.—Fatehpur Sikri	...	...	...	...	
5.—Nawalganj—Maharājganj	...	...	...	...	
6.—Jhānsi	...	...	...	...	Under Act XV of 1873.
7.—Lalitpur	...	...	...	...	
8.—Naini Tal	...	...	...	...	

Elective system.

The first 5 are all small towns with a population below 10,000; the last three are still under the old Act, which does not provide for the full development of the elective system.

Result of elections held during the year.

5. In 77 of the 103 municipalities under Act. XV, 1883, elections took place during the year. In some cases, *e.g.*, Meerut, Fyzabad, Agra and Jaunpur, considerable interest seems to have been evinced. The number of voters who came to the poll was 16,906; but the percentage of actual voters to the total number of voters who might have voted cannot be stated accurately, as in some municipalities an election only took place in one out of several wards, and the returns hitherto received have not shown the number of electors on the register of each ward separately. Steps have been taken to have this shown in future.

Appointment by the Local Government of Chairmen.

6. Under proviso (b) to section 18, Act XV of 1883, the Lieutenant-Governor and Chief Commissioner has appointed the District Officer to be Chairman of the Board, by virtue of his office, in the following six municipalities: Allahabad, Lucknow, Benares, Agra, Bareilly and Moradabad.

In all the other municipalities to which the Act of 1883 applies, Municipal Boards elect their own Chairmen under the provisions of section 18. The municipalities of Fyzabad, Bilsa, Nánpara and Blinga have non-official Chairmen.

Constitution of Boards and Committees.

7. The constitution of the Boards and Committees of the various municipalities, as they actually existed at the close of the year 1887-1888, is shown, division by division, in the table given below:—

Division.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians
Meerut	...	57	256	313	53	260	47	206
Agra	...	43	197	240	38	202	20	220
Rohilkhand	...	48	223	271	31	240	10	261
Allahabad	...	18	81	99	10	89	15	84
Benares	...	16	99	115	16	99	8	107
Jhānsi	20	35	42	97	25	72	15	82
Kumaun	1	9	18	28	7	21	7	21
Lucknow	...	24	51	75	14	61	9	66
Sitapur	...	26	130	156	24	132	12	144
Fyzabad	...	17	120	137	24	113	6	131
Rae Bareilly	...	14	33	47	8	39	3	44
Total	21	307	1,250	1,578	250	1,328	152	1,426

Meetings of Boards and Committees.

8. The Boards which held most meetings during the year are as under:—

	Special meetings.	Ordinary meetings.	Total.
Cawnpore	...	29	21
Allahabad	...	20	16
Benares	...	19	13
Mallawan	...	Not stated	Not stated
Sandila	...	10	15
Shāhābad	...	12	12
Fyzabad	...	12	10
Lucknow	...	9	12

The average attendance at each meeting has only been occasionally stated in a few reports hitherto, but steps will now be taken to have this information furnished regularly for the future. As a rule the attendance at meetings has been satisfactory.

Revision of byelaws, rules for the collection of octroi, octroi schedules, &c.

9. (a) The octroi schedules and rules for the assessment and collection of octroi in force in the municipalities of Hāthras, Fyzabad and Pilibhūt were revised, and amended schedules and rules were sanctioned by Government. The octroi schedule in force in the Jhānsi municipality was also revised. Revised byelaws were framed by the Municipal Board of Mirzapur and confirmed by Government, and in the byelaws of the Jhānsi municipality certain alterations and additions were made. The rules for refund of octroi duty in the Ghāzipur municipality were revised: certain additions and alterations were made in the rules for the conduct of elections in the Allahabad municipality: and the rules for the assessment and collection of the tax on weighmen in the Lakhimpur municipality were added to. Under section 55 (f), rules were made by the Municipal Boards of Mowāna, Sandila and Farukhabad, as to the registration of births and deaths.

(b) Act XIV of 1879 (the Hackney Carriage Act) was extended during the year to the municipalities of Etawah, Jaunpur, Gházipur and Nawabganj (Bara Banki).

Rectification of municipal boundaries.

10. The whole of the boundaries of the Háthras and Fyzabad municipalities were revised and a portion of the boundaries of the municipalities of Bareilly and Muttra.

11. The income, expenditure, and the closing and opening balances of municipalities are shown in the following table :—

Income and expenditure.

Division.	Opening balance	Income during the year.	Total funds available for disposal.	Total expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Meerut ...	99,201	4,99,643	5,98,844	5,12,395	86,449
Agra ...	65,777	4,20,075	4,85,852	4,36,691	49,161
Rohilkhand ...	72,402	4,27,656	5,00,058	4,30,975	69,083
Allahabad ...	85,379	4,65,131	5,50,510	4,85,663	64,847
Benares ...	56,883	3,75,442	4,32,325	3,81,838	50,487
Jhānsi ...	10,219	77,839	88,058	70,641	17,417
Kumaun ...	10,451	91,910	1,02,361	74,568	27,793
Lucknow ...	48,443	3,18,153	3,66,596	3,50,629	15,967
Sitapur ...	22,009	80,177	1,02,186	83,925	18,261
Fyzabad ...	43,461	1,50,450	1,93,911	1,55,045	38,866
Rae Bareilly ...	11,684	34,724	46,408	37,763	8,645
Total ...	5,25,909	29,41,200	34,67,109	30,20,133	4,46,976

12. The following six municipalities had the largest balances at credit (apart from invested funds) at the commencement of the year :—

Opening balances.

	Rs.
Lucknow ...	46,657
Allahabad ...	35,348
Cawnpore ...	31,564
Meerut ...	24,230
Agra ...	19,151
Gorakhpur ...	16,623

13. As the income of the previous year was Rs. 28,85,850, there was an increase in 1887-88 of Rs. 55,350. The income was derived from the following sources :—

Income.

	Rs.
Taxation ...	22,20,831
Realizations under special Acts ...	71,569
Proceeds of land, &c. ...	22,889
Income from markets (rents, fees, sale of refuse, &c.) ...	47,896
Conservancy and road cleaning ...	64,862
Municipal fines ...	22,426
Payment for municipal services rendered to individuals ...	4,246
Grants-in-aid from Provincial or Local Funds ...	91,063
Rent of nazul lands, receipts from public gardens, &c. ...	3,56,532
Loans ...	36,890
Deposits ...	1,536
Advances ...	460
Total ...	29,41,200

14. The principal form of taxation was octroi, which was in force in 81 towns. The other systems of taxation were as follows :—

Systems of taxation.

	Towns.
Conservancy tax in ...	2
Tax on professions and trades in ...	19
Compound and site tax in ...	27
Tax according to circumstances and property in ...	13
Tax on houses and lands in ...	11
Tax on vehicles in ...	10
Tax on animals in ...	2
Tolls, &c., in ...	4
Tax on quarries in ...	1
Tax on stalls in ...	1

15. Octroi was levied in three towns during the year in which it had not been in force in the previous year. It was introduced in Háthras with effect from 1st October, 1887, in place of a tax on professions and trades. In Jhānsi it did not take the place

Octroi.

of any other form of taxation, but was extended to the whole (enlarged) municipality. In Kálpi it was substituted for a tax on houses, buildings and lands (the receipts from which were, however, wrongly shown in Statement I attached to the Report on municipal taxation and expenditure for 1886-87 under "compound and site tax") with effect from 1st April, 1887. The total gross income from octroi was Rs. 23,37,053 as compared with Rs. 22,35,330 of the preceding year, and the total net income amounted to Rs. 18,98,404 against Rs. 18,67,037 in 1886-87.

As compared with the preceding year the net receipts were—

		1886-87.	1887-88.
		Rs.	Rs.
Class	I.—Articles of food and drink for men and animals ...	10,49,828	11,06,459
"	II.—Animals for slaughter ...	73,446	76,733
"	III.—Articles used for fuel, lighting or washing ...	1,50,434	1,43,451
"	IV.—Articles used in the construction of buildings ...	1,05,629	1,05,668
"	V.—Drugs, gums and spices ...	1,15,287	1,12,345
"	VI.—Tobacco ...	56,664	49,571
"	VII.—Cloth ...	2,39,757	2,38,553
"	VIII.—Metals ...	75,992	65,625
Total ...		18,67,037	18,98,404

The most noticeable increase was under class I, and the most noticeable decreases under classes VI and VIII.

Refunds, and cases of over-consumption.

16. The following are the figures for certain articles in which it was remarked last year that the quantity or value on which refunds were given bore a proportionately low proportion to the amount or value of the gross imports :—

				<i>Amount or value of gross imports.</i>	<i>Amount or value on which refunds were given.</i>
				Mds.	Mds.
Grain ...	{	1886-87	...	20,073,517	3,532,893
		1887-88	...	21,361,625	3,566,022
Refined sugar.	{	1886-87	...	777,996	346,573
		1887-88	...	688,294	305,533
				Rs.	Rs.
Cloth ...	{	1886-87	...	2,45,07,762	38,86,075
		1887-88	...	2,30,73,017	40,44,245
Metals...	{	1886-87	...	62,68,277	9,96,893
		1887-88	...	52,68,626	9,99,138

In the case of cloth and metals, it will be seen that the proportion has perceptibly risen. Very careful attention is now paid in most municipalities to the question of refunds. The total sum paid in refunds amounted to Rs. 4,38,649, as compared with Rs. 3,68,293 in the preceding year.

The net average consumption of the more important articles stood as follows:—

					Govt. standard.				
					Mds. s. c.				
Grain	...	1886-87	...	...	...	6	11	2	} 7 maunds.
		1887-88	...	...	...	6	23	0	
Refined sugar,	{	1886-87	...	...	...	0	6	9	} 5 to 6 seers.
		1887-88	...	...	...	0	5	10	
Unrefined sugar.	{	1886-87	...	...	...	0	19	7	} 15 seers.
		1887-88	...	...	...	0	24	13	
						Rs. a. p.			Rs.
Cloth	...	1886-87	...	...	...	7	4	3	} 6
		1887-88	...	...	...	6	9	8	

Several municipalities again exceeded the Government standard. The most marked cases of excess consumption of grain were—

				Actual figures.			Government standard.
				Mds.	s.	c.	Mds.
(1)	Etawah ...	...	...	...	13	30	7
(2)	Dhampur	...	...	...	13	22	1
(3)	Kālpi ...	...	...	...	13	9	12
(4)	Fatehpur Sikri	...	...	...	13	7	4
(5)	Kāsganj ...	...	...	...	10	0	0

In Etáwah and Fatehpur Sikri it is alleged that a large quantity of grain is purchased by villagers in small quantities at a time, on which no refunds are claimed. In Dhámpur the excess consumption shown is attributed to the residence of outsiders in the town during the "sugar season": and in Kálpi and Kásganj to the influx of labourers for railway and other works.

The principal instances of over-consumption in cloth were—

					Actual figures.	Government standard.
					Rs. a. p.	Rs. a. p.
Etah	...	...	...	...	16 10 4	6 0 0
Sultánpur	...	...	...	...	14 11 4	
Muzaffarnagar	...	...	...	...	13 2 3	
Bahraich	...	...	...	...	12 1 4	
Chandausi	...	...	...	...	11 11 3	
Lalitpur	...	...	...	...	10 11 10	

The majority of these were head-quarter municipalities, in the case of which, as was remarked last year, allowance must be made for purchases by villagers and others resorting to them.

17. As to the taxes other than octroi, the receipts from (1) conservancy tax, (2) tax according to circumstances and property, (3) tax on vehicles, (4) tax on animals, (5) tolls, &c., and (6) tax on stalls show increases; while those from (1) tax on professions and trades, (2) compound and site tax, (3) tax on houses and lands, and (4) tax on quarries, decreases. The details of the receipts for the year as compared with those of the previous year are—

Taxes other than octroi.

			1886-87	1887-88
			Rs.	Rs.
Conservancy tax	...	...	15,400	15,446
Tax on professions and trades	...	...	1,39,369	1,18,940
Compound and site tax	...	...	73,702	69,486
Tax according to circumstances and property	...	...	56,842	51,476
Tax on houses and lands	...	...	27,328	26,146
Tax on vehicles	...	...	13,920	14,107
Tax on animals	...	...	600	3,370
Tolls, &c.	...	...	20,965	22,927
Tax on stone quarries	...	...	641	228
Tax on stalls	...	...	225	301
Total			3,42,992	3,22,427

18. The decrease in the receipts from the tax on professions and trades is due to the abolition of the tax in Háthras (*vide* para. 15 above), and that in the receipts from the compound and site tax to the abolition of the tax on houses, buildings and lands in Kálpi (*vide* again para. 15 above) and the smaller yield of the tax in Mussoorie. The increase in the yield of the tax on animals is due to the introduction in Mussoorie of a tax on servants, the receipts from which have been erroneously shown in Statement I. under the head "Tax on animals."

Reason for variation in the yield of taxes.

None of the other variations are important enough to call for comment.

19. The total income from taxation amounted to Rs. 22,20,831 against Rs. 22,10,029 of the previous year. The incidence of taxation per head of the population within municipal limits was 11 annas, as compared with 11 annas 1 pie in the previous year. It was highest in the municipality of Naini Tal, where it fell at the rate of Rs. 4-13-7 per head, as compared with Rs. 4-15-3 in the previous year; and lowest in the small municipality of Dhaurahra in the Kheri district, where it fell at the rate of one anna two pies per head, as compared with seven pies in the preceding year.

Incidence of taxation.

Receipts from other
sources than taxation.

20. Turning now to receipts derived from sources other than taxation the following are the figures for the year as compared with those for 1886-87 :—

	1886-87.	1887-88.	Difference.
	Rs.	Rs.	Rs.
Realizations under special Acts	71,523	71,569	+ 46
Proceeds of land, &c.	3,032	22,889	+ 19,857
Income from markets (rent, fees, sale of refuse, &c.)	50,887	47,896	— 2,991
Conservancy and road cleaning (fees, sale proceeds of night soil, &c.)	60,402	64,862	+ 4,460
Municipal fines	23,303	22,426	— 877
Payment for municipal services rendered to individuals.	4,201	4,246	+ 45
Grants-in-aid from Provincial or Local Funds ...	94,862	91,063	— 3,799
Sundries (rent of nazul lands, receipts from public gardens, &c.)	3,25,444	3,56,532	+ 31,088
Loans	41,739	36,890	— 4,849
Deposits	278	1,536	+ 1,258
Advances	150	460	+ 310
Total	6,75,821	7,20,369	+ 44,548

The increased receipts under “Proceeds of land, &c.” are mainly due to the sale of numerous sites in the Naini Tal municipality.

The increase under “Sundries” was most marked in the case of—

	Amount of increase.
	Rs.
Lucknow	19,127
Kasganj	5,624
Gorakhpur	4,336
Agra	3,080
Allahabad	3,005
Meerut	2,292

Grants from Provincial
or Local Funds.

21. The following grants were made to municipalities during the year from Provincial or Local Funds :—

Name of municipality.	Amount.	For what purpose.
Saharanpur	2,030	From District Board for maintenance of intra-municipal roads.
Roorkee	500	Ditto for maintenance of the Leper Asylum.
Muzaffarnagar	728	Ditto for maintenance of intra-municipal roads.
Bulandshahr	690	Ditto ditto.
Anupshahr	327	Ditto ditto.
Aunpshahr	363	Ditto ditto.
Bijnor	1,000	Ditto ditto.
Chandpur	30	No information given.
Dhampur	42	Ditto.
Moradabad	690	From District Board for maintenance of intra-municipal roads.
Budaun	690	Ditto ditto.
Ujhani	100	Ditto ditto.
Bareilly	2,805	Ditto ditto.
Shahjahanpur	850	Ditto ditto.
Tilhar	630	Ditto ditto.
Pilibhit	274	Ditto ditto.
Muttra	5,690	Ditto ditto.
Farukhabad	3,960	From Provincial Funds for the construction of police outposts.
Mainpuri	700	From District Board for maintenance of roads.
Etawah	1,408	From Provincial Funds for maintenance of roads.
Etah	580	Ditto ditto.
Marehra	200	From District Board for ditto.
Cawnpore	8,440	Ditto ditto.
Fatehpur	840	Ditto ditto.
Banda	756	Ditto ditto.
Allahabad	1,010	For road-watering.
Jaunpur	1,700	Maintenance of roads.
Azamgarh	3,705	For maintenance of roads.
Mirzapur	2,090	Ditto.
Benares	1,690	Ditto.
	2,600	Maintenance of Grand Trunk Road.

Name of municipality.	Amount.	For what purpose.
	Rs.	
Ghāzipur ...	1,770	Maintenance of roads.
Gorakhpur ...	1,410	Ditto.
Ballia ...	294	Receipts from acreage cess and commuted jāgirs made over to the municipality for general purposes.
Mau Rānipur ...	820	Maintenance of roads.
Chāi ...	4,103	Ditto.
Kālpī ...	627	Ditto.
Kūnch ...	360	Ditto.
Lalitpur ...	290	Ditto.
Naini Tal ...	1,200	For Municipal Police.
	180	For maintenance of the intra-municipal portion of cart road.
	4,110	Ditto of Provincial roads.
Lucknow ...	1,767	Ditto of Local roads.
	1,269	For a road from Gol Darwaza to Koriaya Ghāt.
Unao ...	1,460	Maintenance of Provincial and Local roads.
Nawabganj (Bara Banki) ...	650	Ditto ditto.
Sitapur ...	1,650	Ditto ditto.
Khairabad ...	850	Ditto ditto.
Hardoi ...	2,650	Maintenance of roads.
Lakhimpur ...	600	Grant from Nazul Fund for general purposes.
Dhaurahra ...	200	Grant from Pound Fund for general purposes.
Fyzabad ...	4,586	Maintenance of Provincial and Local roads.
Tanda ...	50	Maintenance of roads.
Bahraich ...	2,850	Ditto.
Gonda ...	2,900	Ditto.
Nawabganj ...	2,500	Grant from Nazul Fund for general purposes.
Rae Bareli ...	2,340	Maintenance of roads.
Sultānpur ...	559	Ditto.
Partābgarh ...	1,110	Ditto.

22. The total expenditure amounted to Rs. 30,20,133 against Rs. 28,00,991 in the previous year. The year closed with a balance (not including deposits) of Rs. 4,40,239 as compared with Rs. 5,19,465 in 1886-87. The following statement shows the percentage of municipal revenue spent under the principal heads of expenditure in each division during the year :—

Expenditure.

Division.	Income during the year.	Percentage of income spent on—				
		Establishment.	Public safety.	Public health.	Public instruction.	Public convenience.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Meerut ...	4,99,643	11.35	18.11	35.63	4.10	20.45
Agra ...	4,20,075	14.52	19.26	37.53	4.48	20.65
Rohilkhand ...	4,27,656	14.02	18.44	30.47	5.28	21.75
Allahabad ...	4,65,131	9.55	11.10	41.07	2.52	29.48
Benares ...	3,75,442	12.89	17.85	40.15	3.55	21.40
Jhānsi ...	77,839	14.86	16.93	33.13	3.74	20.58
Kumaun ...	91,910	6.06	10.34	34.79	0.16	18.24
Lucknow ...	3,18,153	12.11	20.05	46.04	4.62	18.70
Sitapur ...	80,177	15.73	16.38	42.52	2.06	23.08
Fyzabad ...	1,50,450	14.94	16.65	31.38	2.15	29.94
Rae Bareli ...	34,724	17.40	11.25	47.41	3.27	27.22
Total ...	29,41,200	12.44	16.91	37.73	3.77	22.60

23. The following abstract shows the chief heads of expenditure :—

	Rs.
<i>Public safety.</i>	
Lighting ...	89,983
Police ...	4,05,670
<i>Public health.</i>	
Building and other works ...	2,60,111
Repairs to markets, dispensaries &c. ...	45,779
Medical institutions ...	75,728
Vaccination ...	14,130
Water works ...	14,565
Road-watering ...	50,052
Road-cleaning ...	1,43,293
Conservancy ...	4,22,118
Drainage works ...	28,662
Public gardens ...	47,283
<i>Public convenience.</i>	
Construction and maintenance of roads ...	4,38,962
Other new works ...	1,07,598
Other repairs ...	65,508

The chief differences in expenditure, as compared with the figures of the previous year, are the following :—

Increase.			Decrease.		
		Rs.			Rs.
(1) Collection of tax, &c. ...	...	17,044	(1) Miscellaneous ...	...	31,993
(2) Lighting ...	...	8,321			
(3) Police ...	...	8,331			
(4) Buildings and other works ...	...	78,341			
(5) Medical institutions ...	...	11,395			
(6) Conservancy ...	...	11,297			
(7) Contributions to schools...	...	16,599			
(8) Construction and maintenance of roads ...	...	20,766			
(9) Other (new) works ...	...	32,522			

Establishment charges.

24. (1) Both the heads under "General establishment" show increases, and the percentage ratio has also risen. The figures are—

	Office establishment.	Collection charges.	Total.	Percentage ratio to the total income of the year.
	Rs.	Rs.	Rs.	
1886-87 ...	89,363	2,54,515	3,43,878	11.9
1887-88 ...	94,582	2,71,559	3,66,141	12.4

Lighting.

25. (2) The largest increases here occurred in the Agra and Allahabad municipalities. In the Sikandrabad municipality the expenditure rose from Rs. 90 in 1886-87 to Rs. 1,450 in 1887-88.

Police.

26. (3) A large portion of the increase is attributable to the payment by the Allahabad municipality of a sum which should have been paid in previous years. The inclusion of Jhānsi city within municipal limits rendered a larger expenditure on police in that municipality necessary.

Buildings and other works.

27. (4) The increase is mainly explained by large expenditure under this head in Lucknow, Cawnpore and Mussoorie, explained in para. 34 below.

Medical institutions.

28. (5) The chief increase was in Lucknow, and was caused by the transfer of the Hazratganj Dispensary to the municipality and the establishment of a new dispensary in the Saadatganj ward in December, 1887.

Conservancy.

29. (6) Benares, Cawnpore, Gorakhpur, Bareilly, Khurja, Mirzapur, Jhānsi and Muttra are the municipalities showing the largest increases under this head.

Contributions to schools.

30. (7) The expenditure by the Lucknow municipality under this head was Rs. 14,285 in 1887-88 as against Rs. 2,500 in 1886-87, the increase being chiefly due to the transfer of 7 boys' and 10 girls' schools from the control of the Educational Department to that of the Municipal Board, and to the payment of a contribution to the Jubilee High School.

Construction and maintenance of roads.

	1886-87.	1887-88.
	Rs.	Rs.
* Lucknow ...	128,920	47,904
Cawnpore ...	33,066	45,186

Other (new) works.

31. (8) In Lucknow and Cawnpore there were considerable increases in the expenditure on roads, the figures being as marginally noted.*

32. (9) The chief contributors to this increase were Allahabad and Farukhabad. In the former city a large sum was spent on drains; in the latter, 4 police outposts were constructed during the year.

Miscellaneous.

33. Decreases in the expenditure under miscellaneous in the municipalities of Azamgarh, Agra, Budaun, Bhinga, Fyzabad, Bareilly and Muttra were the chief factors which led to the decrease shown. The expenditure in the previous year of considerable sums in the celebration of the Jubilee of the Queen Empress fell under this head: in 1887-88 there was no corresponding outlay.

Promotion of female medical education.

34. Towards the promotion of female medical education several municipalities contributed. The form which the assistance rendered usually takes is the grant of scholarships to female pupils to study at the Agra Medical School; and Municipal Boards generally make it a condition that the pupils, when qualified, shall practise within the limits of the municipality or district which has borne the cost of their education. Thus the

municipalities of the Hardoi district have combined to educate three pupils whose services are to be confined to that district. The several municipalities of the Meerut district subscribed Rs. 950 to the Lady Dufferin Fund—to be devoted to the building and furnishing of a female ward in the Agra Hospital, to be called the “Meerut ward.” The Lucknow municipality contributes Rs. 2,400 per annum towards the support of the Lady Lyall Medical School, Lucknow. The Naini Tal municipality has granted a scholarship of Rs. 25 per mensem to an European lady to study at the Grant Medical College, Bombay, on condition that she enters into a written agreement to practise in Naini Tal.

35. The following are the more important original works in progress or completed during the year :—

Important original works, water-supply schemes, &c.

Municipality.	Project.	Amount spent during the year.	Remarks.
		Rs.	
Mussoorie	Khatta-páni water-supply scheme ...	1,500	
	Bhatta conservancy scheme ...	11,247	
	Cart-road to Bhatta ...	2,000	
	Town Hall ...	3,528	Completed.
Meerut	Kaisarganj market ...	2,906	Ditto.
	Slaughter-house (for sheep and goats)...	7,178	Ditto.
Ghāziabad	Town Hall ...	6,500	Ditto.
Sardhana	Ditto ...	4,429	
Agra	City pavements ...	8,147	
	Water-works scheme (preliminary expenses) ...	6,345	
Etāwah	New Ganj ...	5,522	
Amroha	Town Hall ...	3,000	Unfinished.
Ghāzipur	Bathing Ghāt... ..	1,996	Completed.
Mirzapur	Clock Tower ...	3,234	Unfinished.
Jannpur	Town Hall ...	11,524	Completed.
Cawnpore	Sisamau and Ganda nála ...	13,677	
	Muir Mills drain ...	4,990	

Several of the larger municipalities are waking to a sense of the necessity of improving their water-supply. In Agra, as shown above, Rs. 6,345 were spent on preliminary expenses connected with a scheme which is being pushed forward for supplying the city with water from the Jumna.

In Lucknow a sum of Rs. 38,409 was spent on the purchase of plant, &c., for the experimental artesian well. Work was for a time at a standstill, as the machinery purchased was not strong enough to overcome some unexpected resistance which was met with. Additional machinery has now been imported from America, and operations are in progress.

In Allahabad a scheme for the introduction of a water-supply from the Jumna for the city, civil station, and cantonments, is under immediate consideration.

In Benares the subject of drainage and water-supply is also under present examination.

36. The chief sanitary improvements effected in municipalities are noted in the following abstract. The Sanitary Commissioner reported that, as funds become available, sanitary improvement in the municipal towns of these Provinces is steadily progressing. It may be prefaced, by way of explanation, that the gross income of municipalities for the year where shown below in this paragraph will not correspond, in the cases of municipalities where octroi is in force, with the total income of the year as shown in column 18 of Statement I attached. The reason is that in column 8 of that statement only the net yield of octroi, after deducting the amount paid in refunds is entered, the expenditure on refunds being similarly excluded from Statement II :—

Sanitary improvements.

In *Mussoorie* the conservancy scheme for the removal to the lands of the Bhatta village of the night-soil has been completed at a cost of Rs. 23,364. The station was very healthy throughout the year, and its sanitary condition is described as good.

At *Sahārdānpur* a sum of Rs. 28,959 was expended for sanitary purposes. During the last six years Rs. 43,677 have been spent in making new minor drains, and the

work still continues. A most useful sanitary improvement in *Saháranpur* is the establishment of direct connection between the house and street drains. This effects the abolition of the filthy cesspools still so common in, and so injurious to the health of, most towns in these Provinces. A scheme for the effectual flushing of the minor drains in the town is under consideration : the main drains are flushed with canal water.

At *Meerut* a sum of Rs. 17,471 was expended for sanitary purposes during the year. Except the construction of five public urinals and a public latrine, no new sanitary works were executed during the year. The sanitation of Meerut continues to be very carefully attended to.

At *Koíl-Aligarh* a sum of Rs. 15,574 was expended on sanitary purposes out of a gross income of Rs. 67,332. No new sanitary works of importance were executed during the year.

At *Háthras* a sum of Rs. 7,545 was expended on sanitary purposes out of a gross income of Rs. 26,330. Of this amount drainage works cost Rs. 2,482. *Háthras* is a very clean town, well-drained and comparatively healthy.

At *Agra* a sum of Rs. 47,039 was expended for sanitary purposes.

At *Muttra* a sum of Rs. 6,155 was expended on original sanitary works, and Rs. 8,217 on repairs of sanitary works. The streets and lanes of the town are nearly all well-paved and drained.

In *Mainpuri* nearly Rs. 7,000 were expended for sanitary purposes out of a gross income of Rs. 17,175.

At *Fatehgarh-Farukhabad* a sum of Rs. 11,441 was expended for ordinary sanitary purposes, and an additional sum of Rs. 7,817 in the execution of original sanitary improvements. The old, deep and underground drains at the sides of the main streets have been filled up, and replaced by open surface drains.

In *Morádadabád* a sum of Rs. 29,189 was expended for sanitary purposes. The construction of a fine masonry drain from Deberia tank to the Ramganga cost Rs. 3,729 and the construction of a new latrine Rs. 1,200.

At *Allahabad* out of a gross income of Rs. 3,10,723 a sum of Rs. 78,603 was expended for sanitary purposes. Of this amount Rs. 14,539 were expended upon original works and Rs. 41,679 upon repairs. A sum of Rs. 3,914 was devoted to repairing the latrines, many of which were in a ruinous condition.

At *Bánda* a sum of Rs. 14,353 was expended for sanitary purposes. Of this amount Rs. 651 was expended on original works.

At *Fatehpur* a sum of Rs. 4,104 was expended for sanitary purposes out of a total income of Rs. 13,828. The wells were thoroughly repaired and cleaned, waste ground on the outskirts levelled and converted into gardens, and the dryearth system brought into force in the management of the public latrines.

At *Mirzapur* out of a gross income of Rs. 94,152 a sum of Rs. 32,428 was expended for sanitary purposes. About a third of this amount went towards repairs of roads.

At *Gházípur* a sum of Rs. 6,817 was expended for sanitary purposes. The chief sanitary works consisted of repairs of drains, latrines and urinals.

At *Ballia* out of a gross income of Rs. 15,920 a sum of Rs. 5,910 was expended for sanitary purposes. The chief sanitary works were the carrying out of the new drainage scheme with a view to facilitate the flow of water which used to accumulate in large quantities in the town during the rains; the cleaning out of the municipal wells and repairs of public latrines.

At *Gorakhpur* out of a gross income of Rs. 61,999 a sum of Rs. 10,395 was expended for sanitary purposes. The chief sanitary improvements were the drainage of the Ramgarh Tal and the erection of latrines and urinals.

At *Lucknow* out of a gross income of Rs. 3,13,169 a sum of Rs. 1,22,413 was expended for sanitary purposes. Of this amount Rs. 67,422 were spent on original works.

During the year 24,505 feet of stone and brick drains were constructed, and 188 wells were cleaned and deepened. Artesian well-sinking is in progress; 11 new latrines on the standard plan were built, and many useful sanitary improvements of a minor character, carried out. But until an abundant supply of good water is provided for Lucknow the public health will certainly continue, as at present, to be unsatisfactory.

In *Hardoi* out of a gross income of Rs. 13,759 a sum of Rs. 4,332 was expended for sanitary purposes. The scheme for effecting the much-needed drainage of this town is still in progress. When completed it cannot fail to exercise a very beneficial effect on the health of the town.

At *Rae Bareilly* a sum of Rs. 6,149 was expended for sanitary purposes out of a gross income of Rs. 19,335. The chief sanitary works executed consisted of two new latrines and of drains.

At *Fyzabad* a sum of Rs. 18,154 was expended for sanitary purposes. The greater part of this amount has been expended upon the construction of new and the repair of old drains, cleaning of 515 wells, and building and repairing of latrines. There are few towns in which sanitary improvement is more energetically and intelligently carried out than in Fyzabad.

In the municipality of *Bahraich* out of a gross income of Rs. 30,628 a sum of Rs. 7,415 was expended for sanitary purposes. Much attention is paid in *Bahraich* to the cleansing and repair of wells. Certain wells known to yield pure water have notices affixed to them to indicate that they are specially set apart for supplying drinking-water. Much care is taken to preserve the ground in the vicinity of these wells in a clean state, and to prevent the water in the wells from being in any way polluted. The example of Bahraich is being followed in several other towns.

37. In the majority of cases, Boards have been reported as working amicably and taking much interest in the duties entrusted to them. In Fyzabad, there were unfortunately dissensions in the Board which it is hoped will not recur; nevertheless, good work was done. In a few municipalities it is reported that little interest was shown by the non-official members of the Boards; but improvement in this important matter is confidently expected.

Working of municipal-
ities during the year.

FORM No. I. of 1887-88.

Abstract of Form No. I., giving the following particulars for the North-Western Provinces and Oudh
(the details of which will be ascertained from the following statement):—

I.		Amount of income under each head separately, being the totals for the Provinces of columns 8 to 17 of Statement No. I.	
Number of Municipalities under Act XV. of 1873	6		Rs.
Population within municipal limits	95,503		
Number of towns of which the Municipal Committees are—		(a) Octroi class I.	11,06,458
(a) Appointed by election	3	Ditto II.	76,733
(b) Ditto ditto or partly by nomination	0	Ditto III.	1,43,451
(c) Ditto by nomination only	3	Ditto IV.	1,05,668
Aggregate number of members of Municipal Committee:—		Ditto V.	1,12,345
(a) Ex-officio	21	Ditto VI.	49,571
(b) Elected members	24	Ditto VII.	2,38,553
(c) Nominated members	39	Ditto VIII.	65,625
Of the above:—		(b) Conservancy tax	15,446
(d) Officials	26	(c) Tax on professions and trades	1,18,940
(e) Non-officials	58	(d) Compound and site tax	69,486
(f) Europeans	19	(e) Tax according to circumstances and property	51,476
(g) Natives	65	(f) Tax on houses and lands	28,146
		(g) Ditto vehicles	14,107
		(h) Ditto animals	3,370
		(i) Tolls, &c.	22,927
		(j) Tax on quarries	228
		(k) Ditto stalls	301
		Total income from taxation	22,20,831
II.			
Number of Municipalities under Act XV. of 1883	103	Realizations under special Acts	71,569
Population within municipal limits	31,33,576	Proceeds of land, &c.	22,889
Number of towns of which the Municipal Boards are—		Income from markets (rents, fees, sale of refuse, &c.)	47,896
(a) Elected	8	Conservancy and road-cleaning (fees, sale proceeds of night-soil, street refuse, &c.)	64,862
(b) Elected and appointed	90	Municipal fines	22,426
(c) Appointed	5	Payment for municipal services rendered to individuals	4,246
Aggregate number of members of Municipal Board:—		Grant-in-aid from Provincial or Local Funds	91,063
(a) Elected	1,226	Sundries (rent of nazul lands, receipts from public gardens, &c.)	3,56,532
(b) Appointed	268	Loans	86,890
Of the above:—		Deposits	1,536
(c) Officials	224	Advances	460
(d) Non-officials	1,270	Total income of the year excluding balance...	29,41,200
(e) Europeans	133	Ditto ditto including ditto	34,67,109
(f) Natives	1,361		
III.			
System of municipal taxation in force:—			Rs. a. p.
(a) Octroi	... in force in 81 towns.	Average income of taxation per head of population	0 11 0
(b) Conservancy tax	... ditto 2 ditto.	Ditto of municipal income from all sources	0 14 6
(c) Tax on professions and trades	... ditto 19 ditto.		
(d) Compound and site tax	... ditto 27 ditto.		
(e) Tax according to circumstances and property	... ditto 13 ditto.		
(f) Tax on houses and lands	... ditto 11 ditto.		
(g) Ditto vehicles	... ditto 10 ditto.		
(h) Ditto animals	... ditto 2 ditto.		
(i) Tolls, &c.	... ditto 4 ditto.		
(j) Tax on quarries	... ditto 1 ditto.		
(k) Ditto stalls	... ditto 1 ditto.		

FORM No. II. of 1887-88.

Abstract of Form No. II., giving the Provincial totals for each column from 4 to 13.

		Rs.	Public Instruction		Rs.
Balance from previous year	...	5,25,909	Column 9	Contributions to schools	1,10,909
Income during year	...	29,41,200		Public convenience	
Total		34,67,109	" 10 (a)	Establishment	30,165
			" 10 (b)	Construction and maintenance of roads	4,38,962
			" 10 (c)	Other (new) works	1,07,593
			" 10 (d)	Other repairs	65,508
			" 10 (e)	Survey of land	3,273
			" 10 (f)	Other charges (printing rewards, &c.)	19,246
			" 11	Contribution to Provincial Local Funds	1,80,077
				Debt.	
			" 12 (a)	Loans, instalments paid during the year	31,414
			" 12 (b)	Interest on account of last year	6,159
			" 12 (c)	Interest on account of current year	3,011
			" 12 (d)	Deposits: salaries attached, contractors, &c.	409
			" 12 (e)	Advances on account of departmental works	3,242
			" 13	Miscellaneous	46,576
			" 14	Total Expenditure	30,20,133
			" 15	Balance at close of year	6,737
				Deposits	4,40,239
				Actual balances	4,46,976
				Total	4,46,976

STATEMENT I.—Showing the Income of Municipalities in the North-Western

1	2	3	4	5	6							7						
Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	MEMBERS OF COMMITTEE.							BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			Class I. (Articles of food or drink for men or animals.)	Class II. Animals for slaughter.)	Class III. (Fuel, lighting, and washing.)	
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.				Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.						
												Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dehra	1	Dehra	Act XV of 1883.	18,959	...	7	15	22	6	16	10	12	...	15,479	15,479	...	...	...
	2	Mussoorie		7,662	...	1	10	11	1	10	10	1	...	1,985	1,985	...	...	...
Saharanpur	3	Saharanpur		59,194	...	3	15	18	3	15	5	13	...	10,989	10,989	17,121	1,373	2,016
	4	Hardwar Union,		28,106	...	3	12	15	3	12	2	13	...	4,026	4,026	12,177	155	795
	5	Deoband		22,116	...	2	12	14	2	12	1	13	...	24	24	5,390	285	411
Muzaffarnagar,	6	Roorkee		12,818	...	3	9	12	1	11	2	10	...	1,874	1,874	...	...	...
	7	Muzaffarnagar		15,080	...	3	12	15	1	14	...	15	...	2,133	2,133	1,632	920	1,286
	8	Kandhla		11,109	...	2	12	14	2	12	...	14	...	2,079	2,079	3,690	306	218
Meerut	9	Kairana		18,374	...	3	12	15	3	12	...	15	...	512	512	5,970	437	510
	10	Meerut		99,565	...	4	15	19	3	16	2	17	...	24,230	24,230	41,773	...	6,346
	11	Ghaziabad		9,847	...	2	9	11	2	9	1	10	...	4,180	4,180	7,053	500	646
Bulandshahr	12	Shahdara		6,552	...	2	6	8	2	6	1	7	...	1,317	1,317	2,289	125	28
	13	Baraut		7,956	...	2	6	8	2	6	1	7	...	1,468	1,468	2,139	112	19
	14	Baghpat		7,205	...	2	9	11	2	9	1	10	...	2,107	2,107	2,526	325	1
Aligarh	15	Hapur		13,212	...	2	9	11	2	9	1	10	...	1,119	1,119	6,185	470	9
	16	Pilkhuwa		5,661	...	2	6	8	2	6	2	6	...	873	873	2,374	23	13
	17	Sardhana		13,313	...	3	9	12	2	10	1	11	...	5,254	5,254	5,518	600	58
Mutttra	18	Mowana		7,219	...	2	6	8	2	6	1	7	...	1,193	1,193	2,724	145	25
	19	Bulandshahr		15,548	...	1	6	7	1	6	...	7	...	923	923	4,190	...	28
	20	Anupshahr		8,234	...	1	6	7	1	6	...	7	...	646	646	2,492	...	12
Agra	21	Khurja		27,190	...	1	9	10	1	9	...	10	...	5,879	5,879	11,767	1,009	94
	22	Sikandrabad		16,479	...	1	6	7	1	6	...	7	...	4,051	4,051	5,714	...	58
	23	Koil		62,443	...	...	13	13	2	11	3	10	...	1,058	1,058	34,333	2,600	2,22
Mainpuri	24	Hathras		34,914	...	1	13	14	2	12	1	13	...	3,835	3,835	10,344	...	1,25
	25	Atrauli		14,482	...	2	9	11	2	9	1	10	...	1,138	1,138	5,587	386	26
	26	Sikandra Rao		12,171	...	2	10	12	2	10	1	11	...	829	829	3,968	775	2
Etawah	27	Mutttra		55,016	...	4	12	16	5	11	3	13	...	5,611	5,611	33,502	1,382	2,89
	28	Brindaban		21,467	...	3	9	12	3	9	2	10	...	7,719	7,719	12,224	115	1,42
	29	Kosi		11,231	...	2	9	11	3	8	2	9	...	1,704	1,704	3,002	387	12
Farrukhabad	30	Agra		1,60,203	...	3	26	29	3	26	2	27	...	19,151	19,151	80,790	6,796	7,33
	31	Fatehpur-Sikri		7,466	...	8	...	8	2	6	1	7	...	659	659	2,869	386	5
	32	Firozabad		16,023	...	2	9	11	2	9	1	10	...	2,097	2,097	5,860	325	20
Mainpuri	33	Fatehgarh cum Farrukhabad.		74,872	...	1	27	28	2	26	...	28	...	10,136	10,136	31,869	1,400	2,49
	34	Mainpuri		22,736	...	...	12	12	1	11	...	12	...	875	875	8,564	234	89
	35	Etawah		34,721	...	4	15	19	4	15	3	16	...	7,189	7,189	16,639	1,001	7
Etah	36	Etah		8,054	...	4	13	17	3	14	1	16	...	3,154	3,154	5,281	130	4

8						9							
OCTROI.						ASSESSED TAXES.							
d	e	f	g	h		Conservancy Tax (a).				Tax on professions and Trades (b).			
Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.
Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
3,380	2,875	406	7,032	1,579	35,782	...	...	...	...	...	...	...	...
1,459	519	384	3,147	1,560	20,196	...	...	...	...	...	...	...	...
707	469	429	1,816	423	9,980	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
691	1,032	943	1,813	274	8,591	...	...	...	...	...	...	...	...
128	148	90	605	49	5,234	...	...	...	...	...	...	...	...
193	309	...	913	126	8,453	...	...	...	...	...	...	...	...
6,303	1,806	2,052	11,554	2,440	72,274	...	...	...	...	...	...	...	...
481	169	68	993	117	10,027	...	...	...	...	...	...	...	...
68	28	37	198	18	3,050	...	...	...	...	...	...	...	...
229	228	54	793	338	4,087	...	...	...	...	...	...	...	...
397	261	68	533	63	4,318	...	...	...	...	...	...	...	...
875	381	186	1,394	381	10,812	...	...	...	...	...	...	...	...
45	133	71	201	59	3,099	...	...	...	...	...	...	...	...
561	337	408	1,076	249	9,337	...	...	...	...	...	...	...	...
265	92	81	460	62	4,087	...	...	...	...	...	...	...	...
413	304	47	1,214	213	6,669	...	...	...	...	...	...	...	...
164	166	71	412	42	3,471	...	...	...	...	...	...	...	...
633	1,029	78	1,801	228	17,488	...	...	...	...	...	...	...	...
657	532	62	1,224	177	8,953	...	...	...	...	...	...	...	...
2,672	1,220	879	3,642	1,142	48,710	...	...	...	...	...	...	...	...
545	1,285	193	500	...	14,123	...	...	...	...	307	7,030	...	7,337
223	340	257	906	214	8,180	...	...	...	...	...	...	...	...
212	245	172	719	166	6,501	...	...	...	...	...	...	...	...
2,603	1,223	925	3,120	698	46,350	...	...	...	...	...	...	...	...
2,181	664	587	1,546	452	19,197	...	...	...	...	...	...	...	...
236	556	146	1,094	161	5,711	...	...	...	...	...	...	...	...
6,866	4,342	4,103	8,521	2,596	121,347	...	...	...	...	...	...	...	...
...	89	113	474	35	4,023	...	...	...	...	...	...	...	...
451	320	213	798	209	8,376	...	...	...	...	...	...	...	...
1,609	2,635	500	...	3,476	43,983	...	...	...	...	...	...	...	...
572	259	610	2,105	...	13,234	...	...	...	...	...	...	...	...
1,141	1,523	675	2,648	1,019	25,387	...	...	...	...	...	...	...	...
442	421	459	553	134	7,883	...	...	...	...	...	...	...	...

9								10	11	12	13	14		15		
ASSESSED TAXES.												OTHER TAXES.				
Compound and site tax (c).				Tax according to circumstances and property (d).												
Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Tax on houses and land.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on quarries.	Tax on stalls.	Total income from taxation.	Realization under special Acts.	Proceeds of land, &c.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
277	9,070	...	9,347	...	...	...	...	...	...	...	...	...	...	9,347	772	...
936	19,063	...	19,999	...	...	...	...	2,642	208	2,811	10,747	...	...	36,407	45	...
21	2,047	...	2,068	...	...	...	...	...	...	...	...	...	...	37,800	715	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,196	755	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,930	201	...
...	3,109	...	3,109	...	4,122	...	4,122	517	...	...	...	...	...	7,748	365	...
...	...	...	...	...	...	...	...	...	...	559	...	...	...	9,150	299	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,234	328	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,458	320	...
...	...	...	...	...	...	...	...	...	596	...	...	...	...	72,870	456	670
...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,027	343	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,050	209	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,087	218	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,318	153	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,812	212	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,099	141	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,337	318	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,087	297	...
262	2,348	...	2,610	...	...	...	...	...	...	...	...	...	...	9,279	477	...
...	641	...	641	...	...	...	...	...	...	...	...	...	...	4,112	116	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,488	370	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,953	473	...
...	...	...	...	...	...	...	...	...	385	...	...	...	...	49,095	539	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	21,460	297	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,180	215	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,501	317	38
...	...	...	...	...	...	...	...	...	...	...	...	...	...	46,350	1,284	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,197	355	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,711	310	...
...	...	...	...	...	...	...	...	...	653	...	...	...	...	1,22,000	1,451	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,023	188	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,376	169	...
...	...	...	...	...	...	...	...	...	815	...	...	...	...	44,798	251	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,234	453	...
...	...	...	...	...	...	...	...	...	449	...	...	...	...	25,836	1,177	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,883	457	...

Rs. 2,811 are wrongly shown in column 12 against Mussoorie.
This sum was realised from a tax on servants, and should have
been shown in a separate column.

Provinces and Oudh for the year ending 31st March, 1888.

16 MISCELLANEOUS RECEIPTS.							17 DEBT.			18	19	20	21	REMARKS.
Income from markets (rent- fees, sale of refuse, &c.)	Conservancy and road clean- ing (fees, sale proceeds of night-soil, street refuse, &c.)	Municipal fines.	Payments for municipal services rendered to indivi- duals.	Grant-in-aid from Provincial or Local Funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.)	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.)	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 16) per head of population.	Incidence of income shown in column 18 per head of popula- tion.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
1,923	13	370	...	...	3,503	6,581	...	...	...	15,928	31,407	0 7 10	0 13 4	
...	239	137	...	...	2,821	3,242	15,000	...	...	54,649	56,634	4 12 0	7 2 1	
391	717	230	...	3,330	2,060	7,493	...	...	...	45,293	56,282	0 10 2	0 12 3	
...	130	80	...	...	2,432	3,397	...	...	...	23,593	27,619	0 11 5	0 13 5	
150	115	104	...	...	1,228	1,798	...	...	...	11,728	11,752	0 7 2	0 8 2	
799	279	166	...	728	4,361	6,698	...	...	...	14,446	16,320	0 9 0	1 2 0	
278	489	178	...	690	2,228	4,162	...	...	...	13,312	15,445	0 9 8	0 14 1	
45	147	62	...	...	285	867	...	...	...	6,101	8,180	0 7 6	0 8 9	
121	367	98	...	...	190	1,096	...	...	...	9,554	10,066	0 7 4	0 8 3	
7,719	10,150	810	...	...	4,475	24,280	...	...	...	97,150	1,21,380	0 11 8	0 15 7	
428	1,300	377	...	...	822	3,270	...	...	...	13,297	17,477	1 0 3	1 5 7	
502	300	36	...	...	22	1,069	...	...	...	4,119	5,436	0 7 5	0 10 1	
268	260	63	...	...	136	945	...	...	...	5,032	6,500	0 8 2	0 10 1	
854	515	17	...	...	18	1,557	...	...	...	5,875	7,982	0 9 7	0 13 0	
374	1,120	26	...	...	155	1,887	...	...	...	12,699	13,818	0 13 1	0 15 4	
316	110	24	...	...	6	597	...	...	...	3,696	4,569	0 8 9	0 10 5	
692	433	121	...	...	1,166	2,730	...	...	...	12,067	17,321	0 11 2	0 14 6	
105	75	128	...	...	17	622	...	...	...	4,709	5,902	0 9 0	0 10 5	
1,380	300	28	...	327	1,534	4,046	...	...	...	13,325	14,248	0 9 6	0 13 8	
62	275	28	...	363	206	1,050	...	...	...	5,162	5,508	0 8 1	0 10 10	
359	764	80	...	...	1,819	3,392	...	...	...	20,880	26,759	0 10 3	0 12 3	
638	425	84	...	...	273	1,893	...	...	...	10,846	14,897	0 8 8	0 10 6	
152	1,548	248	...	...	1,851	4,338	...	...	...	53,433	54,491	0 12 6	0 13 8	
319	288	114	...	...	3,841	4,859	...	...	...	26,319	30,154	0 9 10	0 12 0	
30	366	32	...	...	210	853	...	...	...	9,033	10,171	0 9 0	0 10 0	
206	147	46	...	...	142	896	...	...	...	7,397	8,226	0 8 6	0 9 9	
19	3,600	326	...	5,690	987	11,906	...	...	...	58,256	63,867	0 13 5	1 0 11	
1	1,750	111	...	...	748	2,965	...	...	...	22,162	23,881	0 14 3	1 0 6	
333	185	86	...	...	983	1,897	...	...	...	7,608	9,312	0 8 1	0 10 9	
25	2,475	505	...	...	32,208	36,664	...	...	...	1,58,664	1,77,815	0 12 2	0 15 10	
...	...	39	...	...	108	335	...	...	...	4,358	5,017	0 8 7	0 9 4	
150	205	33	...	...	726	1,283	...	...	...	9,659	11,756	0 8 4	0 9 7	
1,270	743	182	...	3,960	3,004	9,410	...	...	...	54,208	64,344	0 9 8	0 11 7	
209	491	250	...	700	338	2,441	...	...	460	16,135	17,010	0 7 11	0 11 4	
1,997	525	115	...	1,408	2,235	7,457	...	...	...	33,293	40,482	0 11 10	0 15 4	
1,735	74	54	...	580	502	3,402	...	...	...	11,285	14,439	0 15 7	1 6 5	

STATEMENT I.—Showing the Income of Municipalities in the North-Western

1 Name of district.	2 Serial number of municipality.	3 Name of municipality.	4 Act under which constituted.	5 Population within municipal limits.	6 MEMBERS OF COMMITTEE.								7 BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.					
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.	Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.						
													Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Etah	37	Soron	...	12,745	...	3	13	16	2	14	1	15	...	489	489	5,404	82	395
	38	Kāsganj	...	16,535	...	4	13	17	2	15	1	16	...	4,167	4,167	6,773	604	667
	39	Marehra	...	9,271	...	2	13	15	2	13	1	14	...	383	383	2,264	489	230
	40	Aliganj	...	7,436	...	1	13	14	2	12	1	13	...	187	187	2,179	55	139
	41	Jalesar	...	15,609	...	2	13	15	2	13	1	14	...	2,256	2,256	5,599	359	565
Bijnor	42	Bijnor	...	15,147	...	2	12	14	3	11	1	13	...	588	588	3,568	202	495
	43	Chandpur	...	11,182	...	1	12	13	1	12	...	13	...	948	948	3,831	246	447
	44	Dhampur	...	5,708	...	1	9	10	1	9	...	10	...	817	817	2,801	64	324
	45	Nagina	...	20,503	...	1	12	13	2	11	...	13	...	1,708	1,708	5,071	427	999
	46	Najibabad	...	17,750	...	1	12	13	1	12	...	13	...	2,263	2,263	6,347	346	728
Moradabad	47	Moradabad	...	67,387	...	*5	18	23	3	20	2	21	...	11,998	11,998	31,679	1,577	4,409
	48	Chandausi	...	27,521	...	2	9	11	1	10	...	11	...	11,099	11,099	17,202	341	1,460
	49	Amroha	...	36,145	...	4	12	16	1	15	...	16	...	4,925	4,925	10,879	481	1,189
Budaun	50	Sambhal	...	35,196	...	3	18	21	1	20	...	21	...	5,357	5,357	13,021	487	1,301
	51	Budaun	...	33,680	...	5	16	21	3	18	2	19	...	8,150	8,150	10,648	884	1,401
	52	Bilsi	...	6,294	...	8	...	8	2	6	2	6	...	1,939	1,939	...	...	...
	53	Ujhani	...	7,185	...	2	7	9	1	8	1	8	...	685	685	...	...	...
Bareilly	54	Sahaswan	...	14,605	...	3	9	12	2	10	...	11	...	1,811	1,811	...	...	...
	55	Bareilly	...	1,03,160	...	*3	27	30	1	29	...	30	...	2,353	2,353	29,804	4,085	4,647
Shāhjahānpur	56	Shāhjahānpur	...	77,404	...	2	18	20	2	18	1	19	...	7,607	7,607	23,295	1,740	3,729
	57	Tilhar	...	15,559	...	2	12	14	2	12	1	13	...	2,430	2,430	3,172	820	343
Pilibhit	58	Pilibhit	...	30,954	...	2	12	14	3	11	...	14	2,600	4,597	7,197	7,593	830	908
	59	Bisalpur	...	8,908	...	1	8	9	1	8	...	9	...	527	527	1,076	180	259
Cawnpore	60	Cawnpore	...	117,030	...	4	19	23	3	20	4	19	1,320	31,564	32,884	...	...	...
Fatehpur	61	Fatehpur	...	21,328	...	1	12	13	...	13	...	13	...	1,851	1,851	6,364	657	695
Bānda	62	Bānda	...	27,696	...	2	17	19	5	14	2	17	...	5,561	5,561	11,464	603	928
Allahabad	63	Allahabad	...	150,338	...	*7	21	28	1	27	9	19	2,216	35,348	37,564	98,011	9,472	14,328
Jaunpur	64	Jaunpur	...	42,845	...	4	12	16	1	15	...	...	...	7,519	7,519	11,689	507	1,986
Azamgarh	65	Azamgarh	...	18,528	...	1	11	12	1	11	1	11	...	1,158	1,158	6,627	320	534
Mirzapur	66	Mirzapur	...	85,362	...	1	18	19	2	17	3	16	...	9,280	9,280	36,398	887	6,921
	67	Chunar	...	11,691	...	1	9	10	1	9	...	10	...	520	520	5,665	212	303
Benares	68	Benares	...	238,083	...	*4	18	22	3	19	1	21	...	12,137	12,137	81,590	2,686	8,146
Ghāzipur	69	Ghāzipur	...	43,232	...	3	19	22	4	18	1	21	...	12,187	12,187	20,804	1,869	1,955
Gorakhpur	70	Gorakhpur	...	57,922	...	6	15	21	2	19	1	20	...	16,623	16,623	22,483	1,331	2,075
Ballia	71	Ballia	...	15,320	...	...	9	9	3	6	1	8	...	4,978	4,978	...	...	...
Jhānsi	72	Jl ānsi	Act XV, 1873	38,977	6	18	...	24	6	18	7	17	...	619	619	6,092	149	481

<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>		<i>Conservancy Tax (a).</i>				<i>Tax on professions and Trades (b).</i>			
Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	(Class VII. (Cloth.)	Class VIII. (Metals.)	Total.	Arrear collection for the previous year.	Collection for the cur- rent year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the cur- rent year.	Penalties.	Total.
Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
211	209	...	747	366	7,417	...	...	...	...	...	...	...	...
655	927	237	1,735	533	12,141	...	...	...	...	...	...	...	...
126	173	136	350	44	3,812	...	...	...	...	...	...	...	...
97	147	47	327	22	3,013	...	...	...	...	...	...	...	...
126	473	368	535	232	8,257	...	...	...	...	...	...	...	...
545	362	119	1,047	149	6,487	...	...	...	...	...	...	...	...
261	478	173	880	98	6,414	...	...	...	...	...	...	...	...
922	415	95	388	499	5,508	...	...	...	...	...	700	...	700
1,119	930	213	1,354	569	10,682	...	...	...	...	...	...	...	...
508	1,033	254	1,789	...	11,005	...	...	...	...	...	...	...	...
2,932	3,305	866	9,252	2,366	56,386	...	...	...	...	...	...	...	...
2,815	3,423	1,490	4,537	1,661	32,929	...	...	...	...	...	...	...	...
1,109	873	524	1,919	270	17,244	...	...	...	...	...	...	...	...
685	1,005	850	2,165	309	19,823	...	...	...	...	...	...	...	...
1,843	1,222	258	3,018	1,258	20,532	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
4,350	5,516	293	12,974	4,251	65,920	...	...	...	...	...	5,380	...	5,380
3,936	4,758	553	5,973	1,858	45,842	...	...	...	...	...	...	...	...
417	762	324	2,437	499	8,274	...	...	...	...	...	...	...	...
2,111	1,163	565	4,567	712	18,449	...	...	...	...	...	...	...	...
147	187	143	533	92	2,622	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	484	78,801	1,038	80,323
377	539	190	1,527	207	10,559	...	...	...	...	...	...	...	...
1,333	612	408	3,040	427	18,815	...	...	...	...	...	...	...	...
9,039	3,857	3,967	18,385	4,031	161,090	...	...	...	...	...	1,210	...	1,210
607	1,024	1,399	3,428	1,130	21,770	...	...	...	...	...	...	...	...
533	784	743	258	...	9,799	...	...	...	...	378	2,881	...	3,259
1,878	1,790	2,368	7,309	...	57,551	...	...	...	...	...	...	...	...
126	230	324	467	27	7,354	...	...	...	...	...	...	...	...
4,951	4,730	4,422	17,529	5,517	129,571	...	...	...	...	...	...	...	...
1,803	1,721	869	409	1,009	30,443	...	...	...	...	...	...	...	...
856	1,036	671	9,878	1,442	39,772	...	...	...	...	...	547	...	547
...	...	...	...	...	...	...	...	...	...	...	...	...	...
158	421	293	1,567	331	9,492	...	...	...	...	...	493	...	493

9								10	11	12	13	14		15		
ASSESSED TAXES.												OTHER TAXES.				
<i>Compound and site tax (c).</i>				<i>Tax according to circumstances and property (d).</i>												
Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Tax on houses and land.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on quarries.	Tax on stalls.	Total income from taxation.	Realisation under special acts.	Proceeds of land, &c.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,417	303	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,141	252	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,812	215	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,013	247	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,257	209	...
...	100	...	100	...	...	...	...	...	...	...	...	...	...	6,587	365	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,414	253	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,208	187	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,682	305	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,005	901	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	56,386	413	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	32,929	459	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,244	887	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,823	549	189
...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,532	401	...
...	...	...	...	...	2,100	...	2,100	...	...	...	...	...	...	2,100	353	...
...	...	...	...	...	2,748	...	2,748	...	...	...	...	...	...	2,748	252	...
...	...	...	...	10	5,553	...	5,563	...	...	...	...	...	...	5,563	332	...
445	1,108	...	1,553	...	...	...	...	...	...	...	...	...	...	72,853	2,098	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	45,842	699	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,274	340	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,449	781	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,622	294	...
...	...	...	...	...	...	...	...	6,181	...	...	...	...	...	86,504	2,026	...
...	...	...	...	...	...	...	...	...	295	...	...	...	...	10,854	721	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,815	944	...
...	...	...	...	...	...	...	...	14,737	10,319	...	...	...	...	187,356	1,829	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	21,770	514	619
...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,058	160	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	57,551	916	18
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,354	268	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	129,571	2,325	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,443	621	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	40,319	2,225	...
...	...	...	...	20	3,929	...	3,949	...	...	...	...	...	...	3,949	217	...
...	1,240	...	1,240	...	...	...	...	181	...	...	...	...	...	11,356	544	1,662

Provinces and Oudh for the year ending 31st March, 1888—(continued).

16 MISCELLANEOUS RECEIPTS.							17 DEBT.			18	19	20	21	REMARKS.
Income from markets (rent-fees, sale of refuse, &c.).	Conservancy and road cleaning (fees, sale proceeds of night-soil, street refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local Funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.).	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 18 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
101	387	42	...	...	327	1,160	...	...	...	8,577	9,066	0 9 3	0 10 9	
167	359	66	...	...	5,836	6,680	...	...	...	18,821	22,988	0 11 8	1 2 2	
...	50	40	...	200	12	517	...	...	...	4,329	4,712	0 6 6	0 7 6	
22	54	1	...	...	164	488	...	...	...	3,501	3,688	0 6 5	0 7 6	
...	71	97	...	...	585	962	...	...	...	9,219	11,475	0 8 5	0 9 6	
33	211	18	...	1,000	473	2,100	...	...	...	8,687	9,275	0 6 11	0 9 2	
16	187	22	...	30	72	580	...	...	...	6,994	7,942	0 9 2	0 10 0	
42	52	72	...	42	208	608	...	...	...	6,811	7,628	1 1 4	1 3 1	
...	185	97	...	...	218	805	...	...	...	11,487	13,195	0 8 4	0 9 0	
54	215	28	...	...	729	1,927	...	...	...	12,932	15,195	0 9 11	0 11 8	
1,613	587	866	...	690	2,651	6,820	...	...	...	63,206	75,204	0 13 4	0 15 0	
...	165	305	...	...	766	1,695	...	...	...	34,624	45,723	1 3 1	1 4 1	
...	227	123	...	...	706	1,443	...	...	...	18,687	23,612	0 7 7	0 8 3	
...	130	198	...	...	437	1,503	...	...	...	21,326	26,633	0 9 0	0 9 8	
464	600	66	...	690	7,921	10,142	...	...	...	30,674	38,824	0 9 9	0 14 6	
60	20	6	...	...	279	718	...	...	...	2,818	4,757	0 5 4	0 7 2	
125	200	1	...	100	73	751	...	...	...	3,499	4,184	0 6 1	0 7 9	
131	177	81	...	...	1,019	1,740	...	...	...	7,303	9,114	0 6 1	0 8 0	
1,279	410	565	...	2,805	6,024	13,181	8,000	...	...	94,034	96,387	0 11 3	0 14 7	
1,144	401	303	...	850	10,463	13,860	...	...	...	59,702	67,309	0 9 5	0 12 4	
216	532	64	...	630	1,274	3,056	...	...	...	11,330	13,760	0 8 6	0 11 8	
150	297	159	...	274	10,317	11,978	...	...	...	30,427	37,624	0 9 6	0 15 8	
...	25	74	...	...	100	493	...	...	...	3,115	3,642	0 4 8	0 5 7	
5,907	3,114	2,577	...	8,440	31,654	53,718	10,000	500	...	1,50,722	1,83,606	0 11 9	1 4 7	
...	314	108	...	840	297	2,280	...	...	...	13,134	14,985	0 8 2	0 9 10	
...	192	355	53	756	5,346	7,646	...	...	...	26,461	32,022	0 10 10	0 15 3	
1,884	2,730	2,559	...	2,710	40,392	52,104	...	...	...	2,39,460	2,77,024	1 3 11	1 9 5	
...	666	87	...	3,705	7,993	13,584	...	...	...	35,354	42,873	0 8 2	0 13 2	
269	85	172	...	2,090	901	3,677	...	...	...	16,735	17,893	0 11 5	0 14 7	
1,902	416	241	...	1,690	3,757	8,940	...	...	...	66,491	75,771	0 10 9	0 12 6	
153	4	96	...	...	396	917	...	...	...	8,271	8,791	0 10 0	0 11 3	
7	1,369	1,936	...	2,600	37,870	46,107	...	996	...	1,76,674	1,88,811	0 9 11	0 13 7	
334	1,171	274	...	1,770	5,406	9,576	...	...	...	40,019	52,206	0 11 3	0 14 9	
1,606	395	595	...	1,410	6,136	12,367	3,624	...	...	56,310	72,933	0 11 1	0 15 6	
...	21	65	...	294	6,396	6,993	...	...	...	10,942	15,920	0 3 11	0 11 5	
149	150	91	...	...	1,336	3,932	...	...	...	15,288	15,907	0 4 8	0 6 3	

STATEMENT I.—Showing the income of Municipalities in the North-Western

1	2	3	4	5	6								7					
					NUMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.					
					a	b	c	d	e	f	g	h				a	b	c
Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual municipal balance.	Total.	Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting and washing.)
Jhānsi	73	Man Ranipur	Act XV., 1883	22,827	...	3	18	21	3	18	2	19	Rs. ...	Rs. 1,294	Rs. 1,294	7,344	92	756
	74	Orai	...	7,738	6	...	12	18	6	12	4	14	...	2,782	2,782	3,425	125	323
Jalaun	75	Kālpī	...	14,320	2	...	6	8	2	6	...	8	...	1,968	1,968	9,773	...	521
	76	Kunch	...	13,727	2	...	6	8	2	6	...	8	...	1,971	1,971	5,401	125	...
Lalitpur	77	Lalitpur	...	10,684	4	14	...	18	6	12	2	16	50	1,535	1,585	3,548	131	571
	78	Almora	...	4,802	...	...	9	9	2	7	...	9	...	434	434	1,298	644	...
Kumaun	79	Naini Tal	...	10,057	1	7	...	8	4	4	6	2	...	5,688	5,688	...	3,728	...
Tarāī	80	Kāshipur	...	14,667	...	2	9	11	1	10	1	10	...	4,329	4,329	...	...	...
Lucknow	81	Lucknow	...	261,303	...	4	24	28	2	26	5	23	...	46,657	46,657	1,14,422	13,323	32,153
	82	Unao	...	9,509	...	5	15	20	7	13	2	18	...	208	208	...	...	...
Unao	83	Newalganj-Maharajganj.	...	3,084	...	12	...	12	3	9	1	11	...	932	932	...	...	...
Bara Banki	84	Nawabganj, (Bara Banki).	...	15,133	...	3	12	15	2	13	1	14	...	646	646	4,997	112	458
	85	Sitapur	...	18,544	...	...	9	9	2	7	1	8	...	6,069	6,069	3,308	249	703
Sitapur	86	Khairabad	...	14,217	...	...	9	9	1	8	1	8	...	847	847	2,504	159	23
	87	Biswan	...	8,148	...	...	12	12	2	10	...	12	...	1,222	1,222	...	...	...
	88	Hardoi	...	8,898	...	2	13	15	5	10	3	12	...	6,094	6,094	...	...	...
	89	Shahabad	...	18,510	...	3	13	16	2	14	1	15	...	1,447	1,447	...	...	...
	90	Sandila	...	14,378	...	5	15	20	1	19	...	20	...	803	803	3,300	289	166
Hardoi	91	Bilgram	...	11,067	...	2	10	12	1	11	...	12	...	793	793	...	...	...
	92	Sandī	...	9,810	...	1	10	11	2	9	1	10	...	1,183	1,183	...	...	...
	93	Mallawan	...	10,970	...	1	10	11	2	9	1	10	...	1,122	1,122	...	...	...
	94	Pihani	...	7,540	...	1	7	8	1	7	1	7	...	957	957	...	...	...
	95	Lakhimpur	...	7,526	...	2	13	15	3	12	3	12	...	863	863	...	...	...
Kheri	96	Muhamdi	...	6,635	...	2	9	11	1	10	...	11	...	581	581	...	...	...
	97	Dhaurahra	...	5,767	...	7	...	7	1	6	...	7	...	28	28	...	...	...
	98	Fyzabad	...	71,405	...	4	18	22	...	22	1	21	...	15,687	15,687	29,475	1,290	4,18
Fyzabad	99	Tanda	...	19,954	...	2	15	17	2	16	1	16	...	1,205	1,205	...	...	...
	100	Bahraich	...	21,998	...	3	15	18	7	11	...	18	158	5,717	5,875	9,625	596	88
Bahraich	101	Nanpara	...	7,351	...	2	9	11	2	9	...	11	...	6,367	6,367	2,886	179	16
	102	Bhinga	...	5,000	...	...	9	9	1	8	...	9	...	1,229	1,229	...	...	...
	103	Gonda	...	14,578	...	1	18	19	5	14	1	18	...	4,762	4,762	...	...	...
	104	Nawabganj	...	8,373	...	2	9	11	3	8	1	10	...	6,362	6,362	...	...	...
Gonda	105	Atraula	...	5,825	...	2	9	11	2	9	1	10	...	1,555	1,555	...	...	...
	106	Balrampur	...	12,811	...	1	18	19	2	17	1	18	100	319	419	...	...	...
Rae Bareli	107	Rae Bareli	...	16,288	...	1	18	19	1	18	...	19	...	7,983	7,983	5,953	410	1,79
Saltānpur	108	Saltānpur	...	8,054	...	1	15	16	5	11	1	15	...	3,130	3,130	2,250	87	21
Partābgarh	109	Bela Partābgarh	...	5,852	...	12	...	12	2	10	2	10	...	571	571	...	...	...
		Grand Total		32,29,079	21	307	1,250	1,578	250	1,328	152	1,426	6,444	519,465	5,25,909	11,06,458	76,733	1,43,45

8						9							
OCTOOL.						ASSESSED TAXES							
<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>		Conservancy Tax (a).				Tax on professions and trades (b).			
Class IV. (Building mate- rials.)	Class V. (Drugs, gums and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.
172	426	495	282	695	10,262	...	...	...	...	13	1,177	...	1,190
171	118	116	808	...	5,086	...	...	...	...	...	...	...	...
294	597	376	1,348	247	13,151	...	...	...	...	...	...	...	...
106	483	545	947	...	7,607	...	...	...	...	6	846	...	852
195	582	196	1,328	219	6,770	...	...	...	...	...	...	...	...
...	49	561	2,671	224	5,447	...	1,302	...	1,302	...	...	...	...
...	...	...	...	...	3,728	44	14,100	...	14,144	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
12,241	34,165	6,667	26,466	5,979	242,416	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	154	...	154
...	...	...	...	...	...	...	...	...	...	...	...	...	...
626	1,085	288	328	706	8,600	...	...	...	...	...	...	...	...
864	541	211	2,430	794	9,109	...	...	...	...	...	2,138	...	2,138
156	471	84	700	66	4,378	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	5,235	...	5,235
...	...	...	...	...	...	...	...	...	...	...	2,586	...	2,586
346	414	94	1,336	346	6,291	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	1	1,801	...	1,802
...	...	...	...	...	...	...	...	...	...	29	2,182	...	2,211
...	...	...	...	...	...	...	...	...	...	...	1,922	...	1,922
...	...	...	...	...	...	...	...	...	...	...	1,011	...	1,011
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
4,388	3,290	395	7,109	4,850	24,979	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
967	1,337	436	3,988	1,747	19,580	...	...	...	...	...	...	...	...
240	294	166	847	255	5,035	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
717	859	228	1,981	341	12,279	...	...	...	...	...	...	...	...
247	589	179	1,800	547	5,909	...	...	...	...	...	590	...	590
...	...	...	...	...	...	...	...	...	...	...	...	...	...
105,668	112,345	49,571	238,553	65,625	18,98,404	44	15,402	...	15,446	1,213	116,684	1,038	118,940

9								10	11	12	13	14		15		
ASSESSED TAXES.												OTHER TAXES.				
Compound and site tax (c).				Tax according to circumstances and property (d).				Tax on houses and land.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on quarries.	Tax on stalls.	Total income from taxation.	Realization under special Acts.	Proceeds of land, &c.
Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.									
...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,452	555	...
...	257	...	257	...	...	...	...	42	...	...	...	...	...	5,385	877	...
...	10	...	10	...	...	...	...	...	...	...	...	...	...	13,161	471	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,459	515	...
...	...	...	...	...	...	...	...	194	...	...	...	...	...	6,964	431	...
...	...	...	...	...	...	...	...	108	...	...	...	...	...	6,857	89	...
65	14,366	...	14,421	39	8,297	...	8,336	...	...	...	7,625	228	301	48,783	78	19,649
...	...	...	...	370	2,545	...	2,915	...	...	...	4,038	...	...	6,953	995	35
...	948	...	948	...	...	...	...	...	...	...	517	...	...	243,881	2,622	9
11	2,069	...	2,080	...	...	...	...	...	...	...	...	...	...	2,234	897	...
64	750	...	814	...	...	...	...	...	...	...	...	...	...	814	...	...
...	...	...	...	...	...	...	...	...	305	...	...	...	...	8,905	482	...
...	175	...	175	...	...	...	...	491	...	...	...	...	...	11,904	830	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,373	713	...
...	...	...	...	...	1,381	...	1,381	...	...	...	...	...	...	1,381	944	...
...	902	...	902	...	...	...	...	...	...	...	...	...	...	6,137	1,085	...
...	1,513	...	1,513	...	...	...	...	375	...	...	...	...	...	4,474	446	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,291	1,029	...
...	519	...	519	...	...	...	...	...	...	...	...	...	...	2,321	646	...
...	89	...	89	...	...	...	...	...	...	...	...	...	...	2,300	562	...
...	151	...	151	...	...	...	...	...	...	...	...	...	...	2,073	795	...
...	1,029	...	1,029	...	...	...	...	...	...	...	...	...	...	2,040	1,046	...
98	1,991	...	2,089	...	...	...	...	...	...	...	...	...	...	2,089	1,326	...
25	1,409	...	1,434	...	...	...	...	...	...	...	...	...	...	1,434	983	...
74	349	...	423	...	...	...	...	...	...	...	...	...	...	423	...	...
...	...	...	...	...	...	...	...	728	...	...	...	...	...	55,707	1,494	...
...	...	...	...	679	4,681	...	5,360	...	...	...	...	...	...	5,360	625	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,580	2,526	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,035	2,197	...
19	484	...	503	...	...	...	...	...	...	...	...	...	...	503	1,627	...
...	...	...	...	319	6,284	...	6,603	...	...	...	...	...	...	6,603	1,172	...
...	...	...	...	250	2,472	...	2,722	...	...	...	...	...	...	2,722	775	...
...	...	...	...	1	2,163	...	2,164	...	...	...	...	...	...	2,164	1,071	...
...	...	...	...	106	3,407	...	3,513	...	...	...	...	...	...	3,513	1,148	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,279	694	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,499	552	...
31	1,431	...	1,462	...	...	...	...	...	82	...	...	...	...	1,544	320	...
2,328	67,158	...	69,486	1,794	49,682	...	51,476	26,146	14,107	3,370	22,927	228	301	22,20,831	71,569	22,889

Provinces and Oudh, for the year ending 31st March, 1888.

16							17			18	19	20	21	REMARKS.
MISCELLANEOUS RECEIPTS.							DEBT.			Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 18 per head of population.	
Income from markets (rent-fees, sale of refuse, &c.).	Conservancy and road cleaning (fees, sale proceeds of night soil, street refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local Funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.).	Advances.					
69	90	62	...	820	902	2,498	...	...	...	13,950	15,244	0 8 0	0 9 9	
100	21	231	...	4,103	1,616	6,948	...	...	...	12,333	15,115	0 11 0	1 9 6	
292	36	45	...	627	1,988	3,459	...	...	...	16,620	18,588	0 14 8	1 2 7	
90	28	102	...	360	428	1,523	...	...	...	9,982	11,953	0 9 10	0 11 8	
1,277	...	83	...	290	621	2,702	...	...	...	9,666	11,251	0 10 5	0 14 6	
...	...	30	...	...	174	293	...	...	...	7,150	7,584	1 6 10	1 7 9	
54	...	368	...	1,380	5,358	26,887	...	...	...	75,670	81,358	4 13 7	7 8 4	
358	550	12	...	...	187	2,137	...	...	...	9,090	13,419	0 7 7	0 9 11	
120	9,281	1,379	2,945	7,146	32,311	55,813	...	...	...	299,694	346,351	0 14 11	1 2 4	
269	122	118	...	1,450	293	3,149	...	...	...	5,383	5,591	0 3 9	0 9 1	
...	121	19	...	...	54	194	...	...	...	1,008	1,940	0 4 2	0 5 2	
...	287	178	...	650	1,616	3,163	...	...	...	12,068	12,714	0 9 5	0 12 9	
41	261	93	...	1,650	5,332	8,207	266	...	...	20,377	26,446	0 10 3	1 1 6	
1	71	135	...	850	1,024	2,794	...	...	...	7,167	8,014	0 4 11	0 8 0	
18	8	46	...	...	158	1,174	...	...	...	2,555	3,777	0 2 8	0 5 0	
366	117	103	1,248	2,650	2,053	7,622	...	...	...	13,759	19,853	0 11 0	1 3 2	
...	27	49	...	...	590	1,112	...	...	...	5,586	7,033	0 3 10	0 4 9	
14	92	78	...	...	27	1,240	...	...	...	7,531	8,334	0 6 10	0 8 3	
...	66	40	...	...	23	775	...	...	...	3,096	3,889	0 3 4	0 4 6	
242	166	8	...	...	920	1,898	...	...	...	4,198	5,381	0 3 9	0 6 10	
...	79	19	...	...	198	1,091	...	...	...	3,164	4,286	0 3 0	0 4 7	
...	...	24	...	...	1	1,071	...	...	...	3,111	4,068	0 4 3	0 6 7	
...	56	44	...	600	2,378	4,404	...	...	...	6,493	7,356	0 4 5	0 13 10	
...	2	16	...	...	79	1,080	...	...	...	2,514	3,095	0 3 5	0 6 1	
...	3	...	...	200	...	203	...	...	...	626	654	0 1 2	0 1 9	
953	5,030	347	...	4,586	5,372	17,782	...	...	...	73,489	89,176	0 12 5	1 0 5	
...	513	76	...	50	275	1,539	...	...	...	6,899	8,104	0 4 3	0 5 6	
69	51	172	...	2,850	1,848	7,516	...	40	...	27,136	33,011	0 14 2	1 3 9	
14	15	46	...	...	311	2,583	...	...	...	7,618	13,985	0 10 11	1 0 6	
...	1	8	...	...	130	1,766	...	...	...	2,239	3,498	0 1 7	0 7 2	
543	396	118	...	2,900	6,073	11,202	...	...	...	17,805	22,567	0 7 3	1 3 6	
...	126	90	...	2,500	650	4,141	...	...	...	6,863	13,225	0 5 2	0 13 1	
...	...	68	...	...	127	1,266	...	...	...	3,430	4,985	0 5 11	0 9 5	
135	9	84	...	...	52	1,428	...	...	...	4,941	5,360	0 4 4	0 6 2	
116	128	144	...	2,340	3,513	6,935	...	...	...	19,214	27,197	0 12 0	1 2 10	
784	69	81	...	559	2,391	4,436	...	...	...	10,931	14,065	0 12 10	1 5 8	
293	1	22	...	1,110	1,285	3,031	...	...	...	4,571	5,146	0 4 2	0 12 6	
47,896	64,862	22,426	4,246	91,063	356,532	681,483	36,890	1,536	460	2,941,200	3,467,109	0 11 0	0 14 6	

STATEMENT II.—Showing the Expenditure of the Municipalities

1	2	3	4	5	6		7				
Name of district.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).
					a	b	a	b	c		
					Office establishment, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account-books, paper, money boxes, repair to outposts, &c.).	Fire (establishment, purchase of fire engines, buckets, and repairs, &c.).	Lighting (establishment, purchase of lamps, oil and repairs, &c.).	Police (establishment, purchase of clothing, lanterns, and repairs to outposts, &c.).		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra ...	1	Dehra ...	15,479	15,928	339	692	...	446	1,671	35	1,223
	2	Mussoorie ...	1,985	54,649	1,430	807	...	427	1,541	...	15,846
Sahāranpur,	3	Sahāranpur ...	10,989	45,293	523	3,953	...	866	6,654	119	6,237
	4	Hardwar Union ...	4,026	23,593	265	2,585	...	420	2,341	30	5,641
	5	Deoband ...	24	11,728	234	1,470	...	...	3,238	12	659
	6	Roorkee ...	1,874	14,446	510	522	...	347	1,072	12	3,137
Muzaffarnagar.	7	Muzaffarnagar ...	2,133	13,312	715	1,278	...	692	2,778	12	363
	8	Kāndhla ...	2,079	6,101	214	918	...	246	1,310	12	760
	9	Kairana ...	512	9,554	187	1,378	...	444	2,138	12	...
Meerut ...	10	Meerut ...	24,230	97,150	1,351	9,201	...	1,948	9,969	8	3,640
	11	Ghāziabad ...	4,180	13,297	84	1,323	...	407	1,713	9	...
	12	Shahdara ...	1,317	4,119	42	777	...	136	1,196	3	...
	13	Baraut ...	1,468	5,032	54	869	...	145	1,547	3	...
	14	Baghpat ...	2,107	5,875	85	1,045	...	173	1,773	...	...
	15	Hapur ...	1,119	12,699	119	1,819	...	408	2,980	5	...
	16	Pilkhua ...	873	3,696	42	664	...	131	767	5	...
	17	Sardhana ...	5,254	12,067	96	1,663	...	447	2,856	6	45
	18	Mowana ...	1,193	4,709	29	945	...	...	912	5	...
Bulandshahr,	19	Bulandshahr ...	923	13,325	144	1,387	...	22	2,469	24	2,585
	20	Anūpshahr ...	646	5,162	54	762	...	...	1,243	...	873
	21	Khurja ...	5,879	20,880	192	2,323	...	1,090	4,807	41	...
	22	Sikandrabad ...	4,051	10,846	144	1,733	...	1,450	2,405	27	1,130
Aligarh ...	23	Koil ...	1,058	53,433	1,044	4,988	...	1,422	12,132	388	1,400
	24	Hathras ...	3,835	26,319	722	2,037	...	1,200	4,911	39	...
	25	Atrauli ...	1,138	9,033	202	1,503	...	353	1,073	24	447
Muttra ...	26	Sikandra Rao ...	829	7,397	243	1,029	...	400	1,374	12	176
	27	Muttra ...	5,611	58,256	658	5,699	...	2,787	10,137	120	1,797
	28	Brindaban ...	7,719	22,162	418	3,233	7	704	3,993	96	3,000
	29	Kosi ...	1,704	7,608	243	1,913	...	470	1,888	...	403
Agra ...	30	Agra ...	19,151	1,58,664	9,368	14,965	166	3,500	20,972	367	22,756
	31	Fatehpur Sikri ...	659	4,358	103	705	...	13	610	5	...
	32	Firozabad ...	2,097	9,659	120	1,820	...	396	1,390	25	1,171

PUBLIC HEALTH.

c	d	e	f	g	h	i			j
Repairs to markets, dispensaries, &c.	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination establishment.	Maintenance of water-works (establishment, repairs, &c.).	Road watering (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase and repair of dust-bins, &c.).	Conservancy.			Drainage works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
225	600	40	100	732	1,960	...	...	...	494
...	650	60	1,033	...	732	7,664	...	...	80
254	1,902	196	16	922	...	10,514	...	...	959
127	120	240	100	...	...	2,578	...	...	65
92	170	101	112	...	...	1,635	...	...	284
223	360	114	278	...	...	4,102	...	...	243
59	650	114	314	167	756	1,934	...	66	247
20	357	53	...	...	564	347	...	...	...
58	500	64	30	96	1,064	744	...	...	...
919	1,738	240	...	2,067	10,506	6,966	...	...	232
132	503	116	33	84	1,206	...	65	...	78
125	170	84	9	...	423	...	...	...	...
63	500	118	46	60	...	555	...	...	...
...	500	120	25	58	...	767	...	...	...
137	500	224	348	123	1,728	...	...	...	138
...	50	96	10	...	396	...	...	...	456
250	100	62	30	198	1,200	16	...	...	25
314	50	111	...	...	514	...	...	...	...
...	160	96	...	...	...	2,176	...	...	...
33	60	118	...	...	...	1,237	...	...	...
...	550	96	100	198	...	5,799	...	...	89
42	423	90	63	42	...	2,491	...	...	...
415	1,043	236	190	668	2,561	10,105	...	...	1,118
651	240	150	...	125	1,403	2,206	...	...	682
49	236	120	...	11	791	954	...	...	...
77	318	117	29	16	541	971	...	...	4
49	1,910	115	56	1,275	624	9,906	12	...	...
...	1,238	116	77	138	599	2,362	...	...	82
183	358	117	14	69	...	1,470	...	...	...
1,758	3,267	373	461	2,660	...	27,996	...	...	133
21	99	60	...	...	...	657	32	...	...
...	32	108	...	...	...	2,450	...	...	50

8		9	10						11
PUBLIC HEALTH— (concluded).		PUBLIC INSTRUC- TION.	PUBLIC CONVENIENCE.						Contributions to Local or Provincial Funds.
k			Public Works.						
Other measures.			a	b	c	d	e	f	
(1)	(2)		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Markets and slaughter-houses (establishment, contingencies).	Public gardens (establishment, purchase of seeds, repair of wells, purchase of bullocks, &c.).	Contribution to schools.							
48	...	200	304	...	...	1,747	...	168	290
...	1,459	300	2,351	7,365	1,078	749	450	...	1,580
456	1,225	1,262	394	7,785	...	287	...	319	2,500
169	173	334	300	4,930	1,005	216	...	...	940
48	...	600	78	1,747	...	104	...	1	530
...	594	620	120	1,699	...	383	...	32	...
92	...	150	120	354	...	1,313	...	125	290
...	423	289	96	834	...	123	...	4	110
...	...	180	120	1,600	200	372	...	10	430
...	856	1,501	828	13,975	7,148	...	...	132	38,497
5	902	442	63	1,069	6,500	23	...	...	320
...	...	150	48	175	1,193	...	...	...	...
...	48	632	21	328	...	...	...	...	160
...	76	380	60	1,034	...	...	...	...	290
...	25	704	120	2,814	1,030	27	...	...	290
...	54	221	58	391	414	...	...	...	...
8	58	350	115	1,252	5,358	534	176	...	...
...	...	25	60	...	...	48	...	...	...
...	796	1,224	...	2,029	...	107	...	24	340
54	...	209	...	651	...	12	...	...	340
...	10	559	...	3,765	...	...	...	...	380
...	...	336	...	725	...	...	...	...	360
...	1,134	6,414	358	3,953	37	82	...	70	1,900
72	270	2,162	177	3,239	1,902	297	...	...	790
8	76	685	90	297	...	19	...	...	270
89	85	596	60	107	...	336	...	10	140
214	392	1,085	370	4,358	574	13,997	...	3,304	2,490
...	98	1,163	416	2,935	...	7,143	...	5	520
...	74	92	180	...	611	489	...	2	50
...	1,596	10,696	1,300	17,623	...	96	...	251	17,370
...	165	...	96	1,257	30	44	...	92	58
...	96	450	120	276	263	1,213	...	171	140

in the North-Western Provinces and Oudh during the year ending 31st March, 1888.

12					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
a Loans, instalments paid during the year.	b Interest.		c Deposits (salaries attached, contractors, &c.).	d Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,000	840	...	...	...	...	13,154	...	18,253	18,253	
...	...	...	...	...	2,086	47,638	...	8,996	8,996	
3,000	...	1,320	...	...	...	51,663	...	4,619	4,619	
...	...	...	...	2,743	1	25,323	...	2,296	2,296	
...	...	...	...	...	...	11,115	...	637	637	
...	...	...	...	...	28	14,396	...	1,924	1,924	
...	...	...	...	...	...	12,589	...	2,856	2,856	
...	...	...	...	...	2	6,682	...	1,498	1,498	
...	...	...	...	...	15	9,582	...	484	484	
...	...	...	...	...	2,349	1,14,071	...	7,309	7,309	
...	...	...	...	...	5	15,082	...	2,395	2,395	
...	...	...	...	...	...	4,541	...	895	895	
...	...	...	...	...	...	5,149	...	1,351	1,351	
...	...	...	...	...	...	6,386	...	1,596	1,596	
...	...	...	...	...	21	13,560	...	258	258	
...	...	...	...	...	...	3,755	...	814	814	
...	...	...	...	...	10	14,855	...	2,466	2,466	
...	...	...	...	...	...	3,013	...	2,889	2,889	
...	...	...	...	...	...	13,483	...	765	765	
...	...	...	...	...	12	5,627	...	181	181	
...	...	...	...	...	30	20,029	...	6,730	6,730	
...	...	...	...	...	10	11,471	...	3,426	3,426	
...	...	...	...	...	354	52,012	...	2,479	2,479	
...	...	...	...	...	...	23,275	...	6,879	6,879	
...	...	...	...	...	6	7,214	...	2,957	2,957	
...	...	...	...	...	...	6,730	...	1,496	1,496	
...	...	...	...	...	...	61,929	...	1,938	1,938	
...	...	...	...	...	7	28,350	...	1,531	1,531	
...	...	...	...	...	...	8,626	...	686	686	
...	...	...	...	...	246	1,62,970	...	14,845	14,845	
...	...	...	...	...	138	4,185	...	832	832	
...	...	...	...	...	11	10,302	...	1,454	1,454	

STATEMENT II.—*Showing the Expenditure of the Municipalities*

1	2	3	4	5	6		7				
Name of district.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Building and other works (erection of slaughter-houses, latrines, &c.).
					a	b	a	b	c		
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account-books, paper, money boxes, repair to outposts, &c.).	Fire (establishment, purchase of fire engines, buckets, and repairs, &c.).	Lighting (establishment, purchase of lamps, oil and repairs, &c.).	Police (establishment, purchase of clothing, lanterns, and repairs to outposts, &c.).		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Farukhabad,	33	Fatehgarh cum Farukhabad.	10,136	54,208	718	5,170	...	754	8,770	125	102
Mainpuri ...	34	Mainpuri	875	16,135	375	2,188	...	641	2,713	19	...
Etawah ...	35	Etawah	7,189	33,293	375	4,208	...	847	4,439	...	7,155
Etah ...	36	Etah	3,154	11,285	305	1,496	...	626	1,211	24	500
	37	Soron	489	8,577	269	1,396	...	430	1,735	24	228
	38	Kasganj	4,167	18,821	269	2,070	...	596	1,909	24	5,974
	39	Marehra	383	4,329	121	759	...	190	767	24	...
	40	Aliganj	187	3,501	103	629	...	86	944	24	17
Bijnor ...	41	Jalesar	2,256	9,219	172	1,162	...	506	1,738	24	868
	42	Bijnor	588	8,087	350	1,092	...	341	981	6	286
	43	Chandpur	948	6,994	97	870	...	230	982	...	769
	44	Dhampur	817	6,811	84	914	...	223	1,033	...	26
	45	Nagina	1,708	11,487	378	1,989	...	277	1,950	...	...
Moradabad,	46	Najibabad	2,263	12,932	365	1,942	...	565	2,114	5	800
	47	Moradabad	11,998	63,206	1,303	6,313	...	2,499	6,596	165	5,071
	48	Chandausi	11,099	34,624	600	4,924	...	1,324	3,569	24	1,699
	49	Amroha	4,925	18,687	331	3,406	...	695	2,975	24	446
	50	Sambhal	5,357	21,326	337	2,724	...	373	1,452	24	364
Budaun ...	51	Budaun	8,150	30,674	255	3,668	2	1,810	3,736	24	...
	52	Bilsi	1,939	2,818	140	339	...	86	796	24	...
	53	Ujhani	685	3,499	120	350	...	197	728	24	454
	54	Sahaswan	1,811	7,303	106	620	...	340	1,582	24	837
Bareilly ...	55	Bareilly	2,353	94,034	3,070	6,314	10	2,199	15,964	24	...
Shahjahanpur.	56	Shahjahanpur	7,607	59,702	1,686	7,362	...	1,923	10,937	36	3,996
	57	Tilhar	2,430	11,330	120	1,692	...	429	2,454	12	296
Pilibhit ...	58	Pilibhit	7,197	30,427	966	4,327	3	1,175	5,169	24	100
	59	Bisalpur	527	3,115	85	636	...	110	985	...	50
Cawnpore ...	60	Cawnpore	32,884	1,50,722	7,616	1,287	42	4,455	10,978	1	23,336
Fatehpur ...	61	Fatehpur	1,851	13,134	440	2,071	...	656	2,140	55	100
Banda ...	62	Banda	5,561	26,461	751	3,642	1	910	3,836	32	647
Allahabad ...	63	Allahabad	37,564	2,30,460	7,023	15,051	...	8,299	13,752	264	332

PUBLIC HEALTH.

c	d	e	f	g	h	i			j
Repairs to markets, dispensaries &c.	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination establishment.	Maintenance of water-works (establishment repairs &c.).	Road watering (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase and repair of dust-bins, &c.).	Conservancy.			Drainage works (establishment repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
684	2,192	235	62	522	3,598	7,843	...	...	6,886
...	684	120	...	228	1,008	2,364	...	...	...
745	947	120	207	213	3,015	861	...	...	...
432	803	61	419	...	1,847	...	...	...	...
...	410	108	...	...	1,121	60	...	...	...
182	399	144	...	169	2,121	...	...	...	...
...	293	54	...	42	737	...	...	...	...
...	240	35	...	...	892	...	...	...	...
324	686	127	...	44	1,772	200	...	...	...
143	270	115	60	34	1,278	142	...	...	5
101	240	99	70	35	615	164	...	...	100
72	120	120	100	...	563	322	...	...	...
7	315	120	509	...	921	585	...	...	...
163	401	93	787	40	1,099	877	...	...	54
839	2,256	277	395	643	...	10,445	70	...	...
247	620	139	262	161	...	3,855	...	...	...
265	546	122	...	100	...	2,849	...	...	...
73	498	156	...	80	...	3,584	...	...	...
2,590	1,213	119	856	70	5,122	...	...	...	...
95	203	18	...	12	563	...	...	...	...
40	113	89	20	...	24	527	...	...	...
325	263	40	2	20	96	1,212	...	...	...
4,705	2,371	428	727	2,514	...	12,069	230	...	2,731
748	1,957	254	13	635	...	10,393	...	...	738
171	420	109	...	147	...	1,736	...	...	18
812	1,287	139	16	97	5,074	...	...	...	2,040
4	...	120	20	...	...	692	...	...	30
1,403	1,530	290	153	4,302	10,868	17,133	...	...	952
253	250	180	128	144	...	3,153	...	...	13
1,511	1,079	120	1,401	24	1,275	4,833	...	...	201
4,268	7,779	636	353	10,207	18,580	56,727	...	...	...

8		9	10						11
PUBLIC HEALTH— (concluded).		PUBLIC INSTRUC- TION.	PUBLIC CONVENIENCE.						Contribution to Local or Provincial Funds.
k		Contribution to schools.	Public Works.						
Other measures.			a	b	c	d	e	f	
(1)	(2)		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, re- wards, &c.).	
Markets and slaughter-houses (establishment, contingen- cies).	Public gardens (establishment, purchase of seeds, repair of wells, purchase of bullocks, &c.).								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	451	1,227	408	4,715	7,843	1,437	...	...	5,050
42	...	461	230	1,965	323	384	...	23	1,090
12	1,830	1,037	314	2,267	...	1,662	21	202	490
66	115	510	228	...	1,513	...	...	48	...
...	58	622	...	400	126	531	...	...	770
...	204	981	...	881	237	...	...	...	530
...	...	156	94	600	500	...	...	...	190
...	48	15	18	...	...	299	...	...	...
...	101	360	10	1,293	...	963	...	...	150
132	114	187	259	2,447	...	60	...	...	690
...	...	258	48	1,649	...	...	...	5	560
16	48	78	84	1,509	969	...	397	27	120
...	76	207	156	3,200	313	31	...	20	560
...	343	462	205	2,228	1,172	200	...	114	570
716	445	1,537	369	9,841	100	1,632	617	37	5,290
110	86	467	66	10,133	4,832	108	...	70	1,330
...	...	1,373	120	2,619	3,000	76	...	18	1,410
...	...	613	160	4,182	...	307	...	35	1,120
47	2,134	1,540	...	1,783	1,581	655	...	298	1,920
...	...	114	...	428	...	72	...	12	110
...	...	132	...	319	...	...	...	2	240
...	73	767	...	1,080	...	...	...	20	910
38	1,584	7,233	1,528	11,279	99	1,340	...	164	12,600
...	947	2,037	888	5,795	3,524	2,448	...	130	2,380
127	77	394	...	1,754	...	195	...	2	30
...	1,251	5,102	401	3,526	...	...	...	43	1,510
...	...	96	...	...	...	235	...	3	...
220	2,156	997	847	45,186	230	580	365	235	7,190
...	214	600	64	500	...	1,493	...	1	320
...	1,078	577	115	1,843	4	1,087	...	378	22
120	5,000	7,573	1,844	37,845	17,805	3,437	...	5,314	13,343

in the North-Western Provinces and Oudh during the year ending 31st March, 1888.

12					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
a Loans, instalments paid during the year.	b Interest.		c Deposits (salaries attached, contractors, &c.)	d Advances (on account of departmental works, &c.)			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	1,417	60,209	...	4,135	4,135	
...	...	...	...	460	...	15,818	...	1,692	1,692	
...	...	...	...	29	28	31,024	...	9,458	9,458	
200	...	...	...	...	...	10,404	...	4,035	4,035	
...	...	...	...	...	19	8,307	...	759	759	
...	...	...	...	...	...	16,690	...	6,298	6,298	
...	...	...	...	...	...	4,527	...	185	185	
...	...	...	...	...	...	3,350	...	338	338	
...	...	...	...	...	...	10,500	...	975	975	
...	...	...	...	...	39	9,031	...	244	244	
...	...	...	...	...	55	6,917	200	825	1,025	
...	...	...	...	...	...	6,875	...	753	753	
...	...	...	...	...	...	11,624	...	1,571	1,571	
...	...	...	...	...	33	14,632	...	563	563	
...	...	...	...	...	4,764	62,220	...	12,984	12,984	
...	...	...	...	...	4,516	39,142	...	6,581	6,581	
...	...	...	...	...	2,500	22,875	...	737	737	
...	...	...	...	...	2,070	18,152	...	8,531	8,531	
...	...	...	...	...	224	29,647	...	9,177	9,177	
...	...	...	...	...	...	3,012	...	1,745	1,745	
...	...	...	...	...	6	3,394	...	790	790	
...	...	...	...	...	20	8,447	...	667	667	
...	...	...	...	...	415	89,636	...	6,751	6,751	
...	...	...	...	...	149	58,976	...	8,333	8,333	
...	...	...	...	...	40	10,223	...	3,537	3,537	
...	...	...	...	...	44	33,106	2,600	1,918	4,518	
...	...	...	...	...	...	3,066	...	576	576	
21,348	...	1,551	...	...	500	1,65,760	1,300	16,546	17,846	
...	...	...	...	...	...	12,775	...	2,210	2,210	
...	...	...	...	...	...	25,367	...	6,655	6,655	
...	...	...	...	...	4,791	2,40,943	1,612	34,469	36,081	

STATEMENT II.—Showing the Expenditure of the Municipalities in the

1	2	3	4	5	6		7				
Name of district.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).
					a	b	a	b	c		
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account-books, paper, money boxes, repair to outposts, &c.).	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil and repairs, &c.).	Police (establishment, purchase of clothing, lanterns, and repairs to outposts, &c.).		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jaunpur ...	64	Jaunpur ...	7,519	35,354	1,085	3,966	...	756	5,818	59	818
Azamgarh ...	65	Azamgarh ...	1,158	16,735	591	1,842	...	400	1,697	...	2,077
Mirzapur ...	66	Mirzapur ...	9,280	66,491	2,259	6,379	469	...	8,824	24	1,051
	67	Chunar ...	520	8,271	373	987	...	...	1,435	...	...
Benares ...	68	Benares ...	12,137	1,76,674	7,707	13,140	...	8,403	30,728	...	1,483
Ghāzipur ...	69	Ghāzipur ...	12,187	46,019	773	4,847	3	503	6,358	79	7,338
Gorakhpur ...	70	Gorakhpur ...	16,623	56,310	2,618	5,149	...	2,841	3,274	24	8,474
Ballia ...	71	Ballia ...	4,978	10,942	367	1,379	5	161	1,949	24	2,934
Jhānsi ...	72	Jhānsi ...	619	15,288	239	1,649	...	468	2,739	...	1,994
	73	Mau Ranipur ...	1,294	13,950	513	2,281	...	221	3,191	12	669
Jalaun ...	74	Orai ...	2,782	12,333	323	889	...	249	946	24	2,492
	75	Kālpī ...	1,968	16,620	348	1,508	...	...	1,861	24	1,622
Lalitpur ...	76	Kunch ...	1,971	9,982	488	1,433	...	75	1,881	24	225
	77	Lalitpur ...	1,585	9,666	424	1,083	...	...	1,499	24	497
Kumaun ...	78	Almora ...	434	7,150	216	744	...	200	1,080	...	...
	79	Naini Tal ...	5,688	75,670	3,064	335	...	876	4,910	...	7,455
Tarāi ...	80	Kashipur ...	4,329	9,090	352	861	...	652	1,792	...	210
Lucknow ...	81	Lucknow ...	46,657	2,99,694	10,617	24,467	...	6,237	54,069	135	71,323
Unao ...	82	Unao ...	208	5,383	207	489	...	...	614	...	57
	83	Newalganj, Mahara- jganj.	932	1,008	68	90	...	...	267	...	188
Bara Banki ...	84	Nawabganj (Bara Banki).	646	12,068	644	1,974	...	...	2,611	12	...
Sitapur ...	85	Sitapur ...	6,069	20,377	631	1,938	...	7	1,291	24	3,305
	86	Khairabad ...	847	7,167	262	1,399	...	...	1,245	24	...
Hardoi ...	87	Biswan ...	1,222	2,555	127	234	...	...	726	24	20
	88	Hardoi ...	6,094	13,759	882	827	...	1,476	929	24	1,234
	89	Shahabad ...	1,447	5,586	160	661	...	...	1,394	24	2,350
	90	Sandila ...	803	7,531	273	1,936	...	122	1,390	24	...
	91	Bilgram ...	793	3,096	92	379	...	...	670	24	4
	92	Sandi ...	1,183	4,198	119	427	...	...	1,027	...	300
	93	Mallawan ...	1,122	3,164	119	417	...	...	879	24	153
	94	Pihani ...	957	3,111	63	463	...	41	729	...	620

PUBLIC HEALTH.

c	d	e	f	g	h	i			j
Repairs to markets, dispensaries, &c.	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination establishment.	Maintenance of water-works (establishment, repairs, &c.).	Road watering (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase and repair of dust-bins, &c.).	Conservancy.			Drainage works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
687	720	144	...	373	...	4,777	...	...	...
...	884	120	...	...	...	3,309	...	...	...
340	2,550	235	46	1,327	...	19,822	...	...	326
50	240	78	...	...	...	2,354	...	...	...
5,950	2,688	368	23	5,903	22,268	23,167	...	...	696
605	1,219	144	...	...	2,846	3,971	...	...	466
592	830	288	...	1,102	2,571	7,881	...	...	1,483
158	394	116	19	23	...	1,471	...	...	...
...	215	77	...	25	...	1,989	75	...	...
59	832	111	25	40	...	1,964	...	...	48
140	180	144	50	25	...	1,796	7	...	159
15	250	120	30	...	...	1,124	202	...	100
70	436	120	45	5	...	942	...	...	55
123	150	144	174	...	1,211	1,099	...	...	64
449	240	60	481	...	...	2,057	...	...	190
600	289	60	365	90	428	12,945	...	...	1,218
2,078	192	120	...	...	...	1,645	...	...	58
641	4,982	784	946	8,793	11,304	40,508	...	...	808
223	180	...	19	...	312	1,031	...	...	...
...	...	...	64	...	...	223	...	...	...
49	454	84	9	...	432	2,107	...	...	297
572	662	118	50	101	2,754	1,111	...	...	348
50	295	...	112	...	782	390	65	...	25
180	...	...	69	...	498	123	...	...	...
93	992	92	17	...	...	1,719	...	...	184
135	68	70	40	...	...	1,083	...	...	...
281	460	87	...	24	...	1,365	1	...	406
20	90	63	...	...	...	783	...	...	...
75	380	49	...	...	...	795	...	...	20
120	85	50	25	...	...	758	...	...	55
35	49	22	70	...	...	562	...	...	30

8		9	10						11
PUBLIC HEALTH— (concluded).		PUBLIC INSTRUC- TION.	PUBLIC CONVENIENCE.						Contributions to Local or Provincial Funds.
k		Contribution to schools.	Public Works.						
Other measures.			a	b	c	d	e	f	
(1)	(2)		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, re- wards, &c.).	
Markets and slaughter-houses (establishment, contingencies).	Public gardens (establishment, purchase of seeds, repair of wells, purchase of bullocks, &c.).								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	152	2,010	360	5,791	11,809	...	...	15	1,320
...	100	516	180	3,630	...	...	...	...	840
286	1,604	848	1,040	10,330	3,234	44	...	86	6,310
...	35	603	108	352	...	198	...	14	200
...	3,098	3,766	2,108	33,532	...	648	...	940	8,618
95	993	2,556	110	5,499	...	322	49	70	1,460
5	2,145	4,336	587	11,544	1,000	311	503	7	2,669
...	...	732	194	1,881	1,748	65	...	18	110
...	430	...	64	3,518	...	152	...	30	...
...	491	275	348	865	...	1,574	...	10	1,230
36	1,200	390	...	5,211	20	...	...	39	...
...	550	120	175	1,227	265	60	...	15	...
...	200	1,789	...	919	...	...	...	5	30
...	877	340	96	1,113	...	270	...	45	200
...	65	72	120	225	535	306	...	70	...
137	311	...	1,239	7,248	3,054	247	601	2,853	...
...	234	83	...	...	...	22	...	245	270
...	58	14,285	1,980	47,904	2,421	1,286	...	1,265	12,580
...	237	...	...	234	...	1,661	...	...	...
...	...	44	...	...	...	469	...	37	...
144	98	376	313	1,792	9	16	28	89	220
294	1,265	1,390	...	3,306	...	1,419	...	489	1,700
...	...	60	...	1,149	...	91	...	12	370
...	...	...	...	35	...	140	...	18	...
...	668	15	1,051	4,306	2,000	...	...	70	290
...	...	6	60	225	...	100	...	...	...
...	...	120	180	879	...	...	...	...	400
...	...	...	120	140	32	...	...	...	260
...	...	...	96	275	...	...	...	...	...
...	...	5	72	225	...	140	...	...	...
...	...	2	60	270	150	...	...	...	...

North-Western Provinces and Oudh during the year ending the 31st March, 1888—(continued).

12					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
a	b		c	d			Deposits.	Actual municipal balance.	Total.	
Loans, instalments paid during the year.	Interest.		Deposits, salaries attached, contractors, &c.	Advances (on account of departmental works, &c.).						
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	...	158	40,818	...	2,055	2,055	
...	...	...	...	...	...	16,186	...	1,707	1,707	
...	...	...	...	...	...	67,431	...	8,340	8,340	
...	...	...	...	...	35	7,062	...	1,729	1,729	
...	...	...	409	...	147	1,75,790	587	12,434	13,021	
...	...	...	...	...	75	40,381	...	11,825	11,825	
...	...	...	...	...	717	60,901	...	12,032	12,032	
...	...	...	...	...	339	14,087	...	1,833	1,833	
...	...	...	...	...	...	13,714	...	2,193	2,193	
...	...	...	...	...	...	14,759	...	485	485	
...	...	...	...	...	27	14,347	...	768	768	
...	...	...	...	...	30	9,646	...	8,942	8,942	
...	...	...	...	...	...	8,742	...	3,211	3,211	
...	...	...	...	...	...	9,433	39	1,779	1,818	
...	...	...	...	...	...	7,110	...	474	474	
5,000	5,319	...	...	...	...	58,644	...	22,714	22,714	
...	...	...	...	...	...	8,814	...	4,605	4,605	
...	...	...	...	...	14,683	3,32,076	...	14,275	14,275	
...	...	...	...	...	60	5,324	...	267	267	
...	...	...	...	...	...	1,450	...	490	490	
...	...	...	...	...	21	11,779	...	935	935	
...	...	...	...	...	9	22,784	...	3,662	3,662	
250	...	16	...	...	...	6,597	...	1,417	1,417	
...	...	...	...	...	...	2,194	...	1,583	1,583	
...	...	...	...	10	...	16,879	...	2,974	2,974	
...	...	...	...	...	...	6,376	...	657	657	
...	...	...	...	...	12	7,960	...	374	374	
...	...	...	...	...	...	2,677	...	1,212	1,212	
...	...	...	...	...	...	3,563	...	1,818	1,818	
...	...	...	...	...	32	3,159	...	1,127	1,127	
...	...	...	...	...	...	3,166	...	902	902	

STATEMENT II.—Showing the Expenditure of the Municipalities in the

1	2	3	4	5	6		7				
Name of district.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.).
					a	b	a	b	c		
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account-books, paper, money boxes, repairs to outposts, &c.).	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, and repairs, &c.).	Police (establishment, purchase of clothing, lanterns, and repairs to outposts, &c.).		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kheri ...	95	Lakhimpur ...	863	6,493	67	633	...	...	700	14	708
	96	Muhamdi ...	581	2,514	63	395	...	...	510	13	419
	97	Dhaurehra ...	28	626	...	50	...	...	...	14	...
Fyzabad ...	98	Fyzabad ...	15,687	73,489	2,060	7,466	1,200	3,067	8,627	...	1,920
	99	Tanda ...	1,205	6,899	150	465	...	...	978	...	...
Bahraich ...	100	Bahraich ...	5,875	27,136	2,108	3,803	...	701	3,630	12	2,135
	101	Nanpara ...	6,367	7,618	619	995	...	505	934	12	659
	102	Bhinga ...	1,229	2,269	152	501	...	...	192	12	300
Gonda ...	103	Gonda ...	4,762	17,805	1,258	604	...	400	1,322	...	2,250
	104	Nawabganj ...	6,362	6,863	369	281	...	365	1,269	...	499
	105	Atraula ...	1,555	3,430	113	529	...	150	488	...	99
	106	Bairampur. ...	419	4,941	365	653	...	...	1,217	...	388
Rae Bareli ...	107	Rae Bareli ...	7,983	19,214	1,142	2,641	...	825	1,757	24	3,600
Sultānpur ...	108	Sultānpur ...	3,130	10,935	248	1,442	...	...	732	24	192
Partābgarh ...	109	Partābgarh.	571	4,575	261	311	...	...	594	...	287
GRAND TOTAL ...			525,909	2,941,200	94,582	271,559	1,908	89,983	405,670	3,318	260,111

Memorandum of Liabilities and Claims, 1887-88.

Municipality.			LIABILITIES.			CLAIMS.	Net amount of debt.
			Balance of loans.	Deposit to be adjusted.	Total.	Advances recoverable.	
			Rs.	Rs.	Rs.	Rs.	Rs.
Cawnpore ...	...	...	24,068	500	24,568	...	24,568
Benares ...	...	...	...	...	...	200	—200
Allahabad ...	...	...	...	1,612	1,612	1,080	532
Sahāranpur ...	...	...	19,000	...	19,000	...	19,000
Hardwar Union ...	...	...	...	...	...	2,743	—2,743
Naini Tal ...	...	...	1,14,451	...	1,14,451	...	1,14,451
Lakhimpur ...	...	...	2,293	...	2,293	...	2,293
Total ...			1,59,812	2,112	1,61,924	4,023	1,57,901

PUBLIC HEALTH.

c	d	e	f	g	h	i			j
Repairs to markets, dispensaries, &c.	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination establishment.	Maintenance of water-works (establishment, repairs, &c.).	Road watering (establishment, purchase of water-carts, repairs, &c.).	Road cleaning (establishment, purchase and repair of dust-bins, &c.).	Conservancy.			Drainage works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
171	251	76	11	...	...	1,110	...	...	...
...	...	92	...	...	...	508	...	...	...
113	...	...	107	...	...	266	...	...	...
983	923	126	460	1,402	5,944	6,276	...	...	1,423
350	160	92	75	...	908	1,304	...	...	40
513	849	180	258	111	596	3,399	...	...	93
65	588	130	54	52	78	1,088	...	...	7
...	...	...	18	...	...	489	...	...	...
302	725	179	171	112	...	2,688	...	...	407
150	84	92	400	250	...	1,054	...	...	31
72	181	86	7	24	...	714	...	...	...
91	...	92	...	...	...	1,023	...	...	...
466	261	144	232	43	...	3,522	...	...	331
437	701	96	54	35	654	1,668	...	...	...
188	260	16	5	...	...	960	...	...	17
45,779	75,728	14,130	14,565	50,052	1,43,293	4,22,118	759	66	28,662

8		9	10						11
PUBLIC HEALTH— (concluded).		PUBLIC INSTRUC- TION.	PUBLIC CONVENIENCE.						Contributions to Local or Provincial Funds.
k			Public Works.						
Other measures.			a	b	c	d	e	f	
(1)	(2)								
Markets and slaughter-houses (establishment, contingencies).	Public gardens (establishment, purchase of seeds, repairs of wells, purchase of bullocks, &c.).	Contribution to schools.	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, re- wards, &c.).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	262	60	...	...	...	1,029	...	34	...
...	...	...	...	...	...	315	...	18	...
...	...	...	...	...	...	...	...	...	...
44	...	1,663	1,286	14,824	5,926	2,448	...	72	6,980
20	48	180	...	400	...	55	...	...	640
...	387	1,046	475	4,593	...	61	...	311	480
...	...	...	70	1,570	...	25	...	30	...
...	...	...	...	12	...	...	...	11	...
...	457	360	120	5,212	2,005	...	...	151	230
...	...	...	92	2,760	...	230	...	26	470
...	1	...	120	1,043	34	132	...	17	90
...	...	...	60	259	585	...	...	31	...
...	255	324	402	2,494	...	1,651	...	148	...
36	1,342	538	...	2,312	1,257	125	66	19	370
12	602	275	...	60	...	903	...	15	...
4,018	47,283	1,10,909	30,165	4,38,962	1,07,598	65,508	3,273	19,246	1,80,077

North-Western Provinces and Oudh during the year ending the 31st March, 1888.—(concluded).

12					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
a	b		c	d			Deposits.	Actual municipal balance.	Total.	
Loans, instalments paid during the year.	Interest.		Deposits, (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).						
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
376	...	124	...	...	54	5,680	...	1,676	1,676	
...	...	...	...	...	...	2,333	...	762	752	
...	...	...	...	...	7	557	...	97	97	
...	...	...	...	...	390	75,510	...	13,666	13,666	
...	...	...	...	...	20	5,885	...	2,219	2,219	
...	...	...	...	...	...	25,741	199	7,071	7,270	
...	...	...	...	...	1,500	8,981	...	5,004	5,004	
...	...	...	...	...	...	1,687	...	1,811	1,811	
...	...	...	...	...	801	19,754	...	2,813	2,813	
...	...	...	...	...	377	8,799	...	4,426	4,426	
...	...	...	...	...	10	3,910	...	1,075	1,075	
...	...	...	...	...	14	4,778	200	382	582	
...	...	...	...	...	84	20,346	...	6,851	6,051	
...	...	...	...	...	38	12,386	...	1,679	1,679	
240	...	...	...	...	25	5,031	...	115	115	
31,414	6,159	3,011	409	3,242	46,576	30,20,133	6,737	4,40,239	4,46,976	

STATEMENT III.—Showing the quantity or value of the principal articles imported into and taxed by the
and expenditure per head, and the incidence

1	2	3	4	5	6					
Division.	District.	Number.	Municipality.	Population.	Grain.					
					Gross imports	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	
Meerut.	Sahāranpur ...	1	Sahāranpur ...	59,194	m. 613,524	m. 212,950	m. 400,574	10,393	m. 6 30 11	
		2	Hardwar Union ...	28,106	m. 149,975	...	m. 149,975	4,887	m. 5 13 7	
		3	Deoband ...	22,116	m. 155,825	m. 34,582	m. 121,243	3,655	m. 5 19 4	
	Muzaffarnagar ...	4	Muzaffarnagar ...	15,080	...	...	...	...	...	
		5	Kandhla ...	11,109	m. 77,856	m. 2,456	m. 75,400	2,113	m. 6 31 7	
		6	Kairana ...	18,374	m. 117,419	m. 1,001	m. 116,418	3,628	m. 6 13 7	
	Meerut ...	7	Meerut ...	99,565	m. 872,501	m. 217,540	m. 654,961	29,643	m. 6 23 2	
		8	Ghāziabad ...	9,847	m. 101,221	m. 16,030	m. 85,191	3,737	m. 8 26 0	
		9	Shahdara ...	6,552	m. 53,336	m. 15,039	m. 38,297	1,626	m. 5 33 12	
		10	Baraut ...	7,956	m. 36,990	m. 3,708	m. 33,282	1,416	m. 4 7 5	
		11	Baghpat ...	7,205	m. 97,751	m. 51,611	m. 46,140	1,233	m. 6 16 2	
		12	Hapur ...	13,212	m. 193,880	m. 79,330	m. 114,550	4,811	m. 8 26 12	
		13	Pilkhua ...	5,661	m. 43,452	m. 4,477	m. 38,975	1,261	m. 6 35 6	
		14	Sardhana ...	13,313	m. 88,667	m. 7,721	m. 80,946	3,635	m. 6 3 3	
		15	Mowana ...	7,219	m. 37,220	m. 1,628	m. 35,592	1,498	m. 4 37 3	
	Bulandshahr ...	16	Bulandshahr ...	15,548	m. 112,971	m. 35,419	m. 77,552	1,993	m. 4 38 14	
		17	Anūpshahr ...	8,234	m. 42,011	m. 1,303	m. 40,708	1,096	m. 4 37 12	
		18	Khurja ...	27,190	m. 327,286	m. 111,792	m. 215,494	5,142	m. 7 37 0	
		19	Sikandrabad ...	16,479	m. 221,951	m. 123,174	m. 98,777	2,429	m. 5 39 12	
	Aligarh ...	20	Koil ...	62,443	m. 808,312	m. 239,382	m. 568,930	16,731	m. 9 4 7	
		21	Hathras ...	34,914	m. 244,431	...	m. 244,431	5,427	m. 7 0 0	
		22	Atrauli ...	14,482	m. 125,190	m. 45,543	m. 79,647	2,617	m. 5 19 15	
		23	Sikandra Rao ...	12,171	m. 74,408	m. 7,210	m. 67,198	2,233	m. 5 20 13	

Refined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
...	...	...	...	...
8,841	...	8,841	2,210	m. 0 12 9
...	...	...	...	...
...	...	...	...	...
1,652	20	1,632	459	m. 0 5 14
2,725	57	2,668	750	m. 0 5 12
...	...	...	...	...
2,899	33	2,866	806	m. 0 11 10
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
1,715	1,137	578	108	m. 0 4 1
1,211	592	619	74	m. 0 1 13
2,129	...	2,129	100	m. 0 11 12
1,679	411	1,268	118	m. 0 3 0
1,461	254	1,207	339	m. 0 5 13
24,675	5,446	19,229	3,114	m. 0 28 4
3,596	492	3,104	873	m. 0 7 5
27,277	6,637	20,640	3,870	m. 0 13 4
8,200	...	8,200	615	m. 0 9 6
2,470	76	2,394	599	m. 0 6 9
2,257	23	2,234	419	m. 0 4 0

Unrefined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net import.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
...	...	...	...	...
12,743	...	12,743	1,219	m. 0 18 2
...	...	...	...	...
...	...	...	...	...
10,544	7,035	3,509	303	m. 0 12 10
14,074	6,714	7,360	617	m. 0 16 0
...	...	...	...	...
13,721	152	13,569	1,173	m. 1 15 0
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
10,008	2,634	7,374	682	m. 1 12 1
14,555	1,902	12,653	657	m. 0 38 1
19,814	800	19,014	770	m. 2 25 5
10,893	1,059	9,834	1,191	m. 0 25 4
6,536	466	6,070	552	m. 0 29 7
29,492	4,194	25,298	2,202	m. 0 37 3
31,859	15,217	16,642	1,418	m. 1 0 6
129,349	17,679	111,670	6,979	m. 1 31 9
69,991	...	69,991	2,187	m. 2 0 11
15,509	690	14,819	1,380	m. 1 0 14
8,722	93	8,629	539	m. 0 23 5

Ghi.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
5,912	438	5,474	2,822	m. 0 3 11
4,952	...	4,952	2,751	m. 0 7 1
1,106	...	1,106	669	m. 0 2 0
1,963	48	1,915	958	m. 0 5 1
956	5	951	475	m. 0 3 7
1,057	24	1,033	387	m. 0 2 3
8,997	71	8,923	4,463	m. 0 3 9
1,774	321	1,456	727	m. 0 5 14
737	38	699	350	m. 0 4 4
636	3	633	316	m. 0 3 3
695	4	691	593	m. 0 3 13
1,658	322	1,336	668	m. 0 4 0
233	...	233	116	m. 0 1 10
1,016	18	998	500	m. 0 2 15
264	56	208	104	m. 0 1 2
1,426	20	1,406	527	m. 0 3 9
596	71	525	263	m. 0 2 9
r. 232,307	r. 203,035	r. 29,272	457	r. 1 1 2
m. 2,160	m. 970	m. 1,190	446	m. 0 2 14
7,250	937	6,313	3,157	m. 0 4 1
3,127	...	3,127	783	m. 0 3 4
1,157	531	626	313	m. 0 1 11
585	23	562	258	m. 0 1 13

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net import.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
m. 651,309	m. 221,994	m. 429,315	17,121	m. 7 10 1
m. 187,504	...	m. 187,504	12,177	m. 6 23 4
m. 159,970	m. 34,582	m. 125,388	5,890	m. 5 26 12
m. 33,629	m. 95	m. 33,534	1,632	m. 2 8 15
m. 100,808	m. 9,567	m. 91,241	3,690	m. 8 8 8
m. 149,653	m. 7,823	m. 141,830	5,970	m. 8 29 12
m. 983,113	m. 218,638	m. 764,475	41,773	m. 7 27 2
{ m. 122,447 r. 26,216 }	{ m. 16,553 r. 88 }	{ m. 105,894 r. 26,128 }	7,053	{ m. 10 30 2 r. 2 10 5 }
{ m. 55,230 r. 8,436 }	{ m. 15,630 r. 25 }	{ m. 39,600 r. 8,411 }	2,289	{ m. 6 1 12 r. 1 4 6 }
{ m. 37,627 r. 10,607 }	{ m. 3,712 }	{ m. 33,915 r. 10,607 }	2,139	{ m. 4 10 8 r. 1 5 3 }
m. 113,357	m. 56,206	m. 57,151	2,526	m. 7 37 4
{ m. 498,831 r. 25,955 }	{ m. 359,599 r. 21,357 }	{ m. 139,232 r. 31,598 }	6,185	{ m. 10 21 8 r. 2 6 3 }
m. 60,380	m. 8,257	m. 52,123	2,374	m. 9 8 4
{ m. 109,695 r. 25,298 }	{ m. 10,492 r. 140 }	{ m. 99,203 r. 25,158 }	5,518	{ m. 7 18 1 r. 1 14 2 }
{ m. 60,059 r. 6,838 }	{ m. 2,485 r. 94 }	{ m. 57,574 r. 6,744 }	2,724	{ m. 7 39 0 r. 0 14 11 }
{ m. 129,050 r. 15,803 }	{ m. 37,103 r. 853 }	{ m. 91,947 r. 14,950 }	4,190	{ m. 5 36 0 r. 0 15 4 }
{ m. 53,432 r. 5,758 }	{ m. 1,308 r. 211 }	{ m. 52,124 r. 5,547 }	2,492	{ m. 6 13 3 r. 0 10 9 }
{ m. 395,492 r. 261,128 }	{ m. 122,139 r. 203,589 }	{ m. 273,353 r. 57,539 }	11,767	{ m. 10 2 2 r. 2 1 10 }
{ m. 261,792 r. 71,598 }	{ m. 40,013 r. 23,702 }	{ m. 121,779 r. 47,896 }	5,714	{ m. 7 15 9 r. 2 14 6 }
m. 1,127,973	m. 272,206	m. 8,55,767	34,333	m. 13 28 3
m. 346,901	...	m. 346,901	10,344	m. 9 37 6
m. 174,518	m. 49,189	m. 125,329	5,587	m. 8 26 2
m. 109,649	m. 7,597	m. 102,052	3,968	m. 8 15 6

CLASS II.—*Animals for slaughter.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
...	...	...	1,373	...
...	...	...	155	...
h. 4,776	...	h. 4,776	285	h. $\frac{1}{8}$
h. 5,120	...	h. 5,120	920	h. $\frac{1}{4}$
h. 2,948	...	h. 2,948	306	h. $\frac{1}{4}$
h. 2,468	...	h. 2,468	437	h. $\frac{1}{7}$
...	...	...	...	...
...	...	...	500	...
...	...	...	125	...
...	...	...	112	...
...	...	...	325	...
...	...	...	470	...
h. 369	...	h. 369	23	h. $\frac{1}{18}$
...	...	...	600	...
...	...	...	145	...
...	...	...	...	...
...	...	...	...	...
...	...	...	1,009	...
...	...	...	...	...
...	...	...	2,600	...
...	...	...	...	...
...	...	...	386	...
...	...	...	775	...

Oil and oilseeds.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
16,348	11,664	4,684	876	m. 0 3 2
2,591	...	2,591	461	m. 0 3 10
2,706	1,770	936	259	m. 0 1 11
11,249	5,475	5,774	1,083	m. 0 15 5
1,076	307	769	160	m. 0 2 12
2,493	694	1,799	340	m. 0 3 8
22,647	2,093	20,554	3,854	m. 0 8 4
3,247	801	2,446	612	m. 0 9 14
1,235	243	992	252	m. 0 6 0
451	65	386	82	m. 0 1 15
509	44	465	98	m. 0 2 9
5,575	3,824	1,751	438	m. 0 5 4
509	145	364	133	m. 0 2 9
1,546	454	1,092	273	m. 0 3 4
1,067	386	681	174	m. 0 3 12
1,827	813	1,014	204	m. 0 2 9
1,045	637	408	82	m. 0 1 15
5,048	836	4,212	813	m. 0 6 3
4,775	2,098	2,677	513	m. 0 6 7
21,674	13,307	8,367	1,126	m. 0 5 5
5,803	...	5,803	1,256	m. 0 6 10
3,057	1,167	1,890	201	m. 0 5 3
1,706	39	1,667	172	m. 0 5 7

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
m. 22,765	m. 11,666	m. 11,099	Rs. 2,016	m. 0 7 8
m. 4,681	...	m. 4,681	795	m. 0 6 9
m. 2,962	m. 1,770	m. 1,192	411	m. 0 2 2
m. 47,255	m. 5,487	m. 41,768	1,286	m. 2 30 12
m. 1,112	m. 307	m. 805	218	m. 0 2 14
m. 2,540	m. 695	m. 1,845	510	m. 0 4 0
m. 259,497	m. 8,766	m. 250,731	6,346	m. 2 20 11
{ m. 3,247 r. 2,162 }	{ m. 801 r. ... }	{ m. 2,446 r. 2,162 }	646	{ m. 0 9 14 r. 0 8 6 }
{ m. 1,235 r. 2,250 }	{ m. 243 r. ... }	{ m. 992 r. 2,250 }	287	{ m. 0 6 0 r. 0 5 5 }
m. 11,161	m. 65	m. 11,096	194	m. 1 15 12
{ m. 509 r. 1,498 }	{ m. 44 r. ... }	{ m. 485 r. 1,498 }	145	{ m. 0 2 9 r. 0 2 9 }
m. 30,237	m. 4,084	m. 26,153	940	m. 1 39 2
m. 509	m. 145	m. 364	133	m. 0 2 9
m. 25,158	m. 1,142	m. 24,016	588	m. 1 32 2
m. 4,661	m. 387	m. 4,274	258	m. 0 23 10
{ m. 1,827 r. 5,354 }	{ m. 813 r. ... }	{ m. 1,014 r. 5,354 }	288	{ m. 0 2 9 r. 0 5 6 }
{ m. 1,281 r. 2,010 }	{ m. 827 r. ... }	{ m. 454 r. 2,010 }	124	{ m. 0 2 1 r. 0 3 10 }
m. 5,076	m. 836	m. 4,240	943	m. 0 6 3
{ m. 4,840 r. 4,627 }	{ m. 2,099 r. ... }	{ m. 2,741 r. 4,627 }	587	{ m. 0 6 10 r. 0 4 5 }
m. 266,071	m. 13,999	m. 252,072	2,222	m. 4 0 2
m. 5,803	...	m. 5,803	1,256	m. 0 6 10
m. 19,425	m. 1,167	m. 18,258	267	m. 1 10 6
m. 12,340	39	m. 12,301	244	m. 1 0 6

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
R.	R.	R.	Rs.	Rs. a. p.
244,198	50,756	193,442	3,330	3 4 3
71,343	...	71,343	1,459	2 8 7
39,588	173	39,415	707	1 12 6
33,753	193	33,560	691	2 3 7
6,568	16	6,552	128	0 9 5
11,113	...	11,113	193	0 9 8
241,823	16,076	225,747	6,308	2 4 3
15,379	...	15,379	481	1 9 0
2,247	55	2,192	63	0 5 4
7,349	17	7,332	229	0 14 8
13,537	821	12,716	397	1 11 0
47,320	19,303	28,017	875	2 1 11
2,167	...	2,167	45	0 6 1
13,472	524	17,948	561	1 5 6
8,559	64	8,495	265	1 2 9
13,173	974	17,199	413	1 1 8
7,209	2,042	5,167	164	0 10 0
39,310	13,112	26,198	633	0 15 4
23,499	5,104	18,395	657	1 1 10
88,575	4,859	83,716	2,672	1 5 5
9,346	...	9,346	545	0 4 3
8,170	16	8,154	223	0 8 2
8,192	216	7,976	212	0 10 3

CLASS V.—*Drugs, gums, spices, and perfumes.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
R.	R.	R.	Rs.	
187,918	70,023	117,895	2,875	r. 1 15 10
19,278	...	19,278	519	r. 0 10 11
19,494	414	19,080	469	r. 0 13 9
54,702	5,186	49,560	1,032	r. 3 4 6
8,137	716	7,421	148	r. 0 10 8
15,909	495	15,414	309	r. 0 13 5
78,358	6,602	71,756	1,806	r. 0 11 6
10,883	47	10,836	169	r. 1 1 7
1,808	19	1,789	28	r. 0 4 4
4,893	19	4,874	228	r. 0 9 9
5,579	19	5,560	261	r. 0 12 3
26,205	1,805	24,400	381	r. 1 13 6
6,511	...	6,511	133	r. 1 2 5
23,250	1,668	21,582	337	r. 1 9 11
5,976	2	5,974	92	r. 0 13 3
13,937	3,800	10,137	304	r. 0 10 5
5,966	663	5,303	166	r. 0 10 3
53,801	29,617	24,184	1,029	r. 0 14 2
20,407	3,372	17,035	532	r. 1 0 6
85,530	10,046	75,484	1,220	r. 1 3 4
m. 15,969	...	m. 15,969	1,285	m. 0 18 4
r. 12,539	r. 1,776	r. 10,863	340	r. 0 12 0
10,261	731	9,530	245	r. 0 12 6

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
5,304	1,244	4,060	406	m. 0 2 12
2,672	...	2,672	384	m. 0 3 12
2,753	16	2,737	429	m. 0 4 15
5,096	164	4,932	943	m. 0 13 1
687	7	680	90	m. 0 2 7
...	...	...	...	...
16,503	6,141	10,362	2,052	m. 0 4 1
799	67	732	68	m. 0 2 15
285	18	267	37	m. 0 1 10
410	2	408	54	m. 0 2 1
296	...	296	68	m. 0 1 10
1,725	561	1,164	186	m. 0 3 8
705	81	624	71	m. 0 3 3
3,225	171	3,054	408	m. 0 9 2
678	26	652	81	m. 0 3 9
1,667	174	1,493	47	m. 0 3 13
r. 2,369	r. 101	r. 2,268	71	r. 0 4 4
r. 3,325	r. 815	r. 2,510	78	r. 0 1 7
r. 2,104	r. 148	r. 1,956	62	r. 0 1 11
m. 5,472	m. 572	m. 4,900	879	m. 0 3 2
1,199	...	1,199	193	m. 0 1 5
4,330	3,081	1,249	257	m. 0 3 4
744	...	744	172	m. 0 2 7

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
R.	R.	R.	Rs.	Rs. a. p.
476,648	46,850	430,298	6,454	7 3 2
199,736	...	199,736	2,101	7 1 8
103,022	...	103,022	1,545	4 10 6
201,859	3,656	198,203	1,486	13 2 3
80,351	3,100	27,251	439	2 10 1
60,065	929	59,136	887	3 3 5
782,876	72,830	710,046	10,650	7 2 1
59,744	889	58,855	883	5 15 8
10,537	...	10,537	158	1 9 9
57,193	10,576	46,617	699	5 13 9
35,692	157	35,535	533	4 14 10
102,261	13,594	88,667	1,330	6 11 4
75,686	40,879	34,807	261	6 2 4
75,888	4,135	71,753	1,076	5 6 2
29,667	147	29,520	443	4 1 5
81,876	339	81,037	1,214	5 3 4
27,919	434	27,485	412	3 5 4
204,566	104,269	100,297	1,801	3 11 0
92,899	11,266	81,633	1,224	4 15 3
679,197	212,996	466,201	3,642	7 7 6
...	...	...	500	...
63,667	3,255	60,412	906	4 2 8
49,141	1,240	47,901	719	3 15 3

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
R.	R.	R.	Rs.	Rs. a. p.
517,481	47,236	470,245	7,032	7 15 1
211,797	...	211,797	3,147	7 8 6
121,984	30	121,954	1,816	5 8 2
226,552	7,455	219,097	1,813	14 8 5
41,429	1,101	40,328	605	3 10 1
61,729	929	60,800	913	3 4 11
843,127	72,829	770,298	11,554	7 11 9
81,524	1,454	80,070	993	8 2 1
23,293	5,369	17,924	198	2 11 9
63,450	10,575	52,875	793	6 10 4
35,692	157	35,535	533	4 14 10
115,264	14,253	101,011	1,394	7 10 3
75,686	40,879	34,807	261	6 2 4
75,888	4,135	71,753	1,076	5 6 2
33,019	147	32,872	460	4 8 10
81,376	339	81,037	1,214	5 3 4
27,919	434	27,485	412	3 5 4
204,566	104,269	100,297	1,801	3 11 0
92,899	11,266	81,633	1,224	4 15 3
679,197	212,996	466,201	3,642	7 7 6
...	...	...	500	...
63,667	3,255	60,412	906	4 2 8
49,141	1,240	47,901	719	3 15 3

several Municipalities in the North-Western Provinces and Oudh, during 1887-8^a, the average consumption of taxation per head of population.

19					20		21
CLASS VIII.—Metals and articles of metals.					Incidence of taxation.		REMARKS.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption, or expenditure per head of population.	Class I.	Total Octroi.	
			Rs.		Rs. a. p.	Rs. a. p.	
r. 176,465	r. 71,191	r. 105,274	1,579	r. 1 12 6	0 4 7	0 9 7	
m. 3,026	...	m. 3,026	1,560	m. 0 4 4	0 6 11	0 11 5	
m. 2,130	m. 69	m. 2,061	423	m. 0 3 11	0 3 10	0 7 2	
r. 57,295	r. 9,504	r. 54,791	274	r. 3 10 1	0 1 8	0 9 1	
m. 199	m. 1 1	m. 188	49	m. 0 0 10	0 5 3	0 7 6	
m. 994	m. 5	m. 489	126	m. 0 1 1	0 5 2	0 7 4	
r. 156,183	r. 7,681	r. 148,502	2,440	r. 1 7 10	0 6 8	0 11 7	
r. 9,235	r. 1,409	r. 7,826	117	r. 0 12 9	0 11 5	1 0 3	
r. 1,310	r. 110	r. 1,200	18	r. 0 2 11	0 5 7	0 7 6	
r. 21,821	r. 4,585	r. 17,236	338	r. 2 2 7	0 4 3	0 8 2	
r. 6,303	...	r. 6,303	68	r. 0 14 5	0 5 7	0 9 7	
r. 86,566	r. 59,219	r. 27,347	381	r. 2 1 1	0 7 5	0 13 1	
r. 14,012	r. 1,976	r. 12,036	59	r. 2 2 0	0 6 8	0 8 9	
r. 18,901	r. 1,088	r. 17,813	249	r. 1 5 4	0 6 7	0 11 2	
r. 7,914	r. 2,790	r. 5,124	62	r. 0 11 3	0 6 0	0 9 0	
r. 16,481	r. 2,277	r. 14,204	213	r. 0 14 7	0 4 3	0 6 10	
r. 2,813	...	r. 2,813	42	r. 0 5 5	0 4 8	0 6 8	
r. 34,055	r. 11,245	r. 22,810	228	r. 0 13 5	0 6 11	0 10 3	
r. 82,429	r. 58,805	r. 23,624	177	r. 1 6 11	0 5 6	0 8 8	
r. 81,255	r. 5,111	r. 76,144	1,142	r. 1 3 7	0 8 9	0 12 6	
...	...	...	...	...	0 4 8	0 6 5	
r. 22,579	r. 8,289	r. 14,290	214	r. 0 15 9	0 6 2	0 9 0	
r. 9,196	r. 38	r. 9,158	166	r. 0 12 0	0 5 2	0 8 6	

STATEMENT III.—Showing the quantity or value of the principal articles imported into and taxed by the
and expenditure per head, and the incidence

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					M.	M.	M.	Rs.	.
AGRA.	Muttra	24	Muttra ...	55,016	491,715	53,848	437,867	13,684	m. 7 38 5
		25	Brindaban ...	21,467	156,280	2,767	153,513	5,257	m. 7 6 0
		26	Kosi ...	11,231	112,582	37,582	75,000	2,228	m. 6 27 1
	Agra	27	Agra ...	160,203	2,152,242	686,875	1,465,367	41,292	m. 9 5 14
		28	Fatehpur-Sikri ...	7,466	99,521	1,104	98,417	1,915	m. 13 7 4
		29	Firozabad ...	16,023	141,222	2,879	138,343	3,612	m. 8 25 5
	Farukhabad ...	30	Farukhabad cum Fatehgarh.	74,872	453,123	6,559	446,564	13,955	m. 5 38 9
	Mainpuri ...	31	Mainpuri ...	22,736	161,188	3,281	157,907	3,914	m. 6 7 2
	Etawah ...	32	Etawah ...	34,721	508,470	30,636	477,834	10,611	m. 19 30 7
	Etah	33	Etah ...	8,054	65,251	4,209	61,042	1,863	m. 7 23 2
		34	Soron ...	12,745	67,440	1,955	65,485	2,663	m. 5 5 8
		35	Kasganj ...	16,535	181,899	16,522	165,377	4,551	m. 10 0 0
		36	Marehra ...	9,271	45,747	1,306	44,441	1,138	m. 4 31 11
		37	Aliganj ...	7,436	{ r. 39,048 } 5,320	112	{ r. 38,936 } 5,320	1,116	m. 5 9 7 r. 0 11 5
		38	Jalesar ...	15,609	102,639	7,223	95,416	2,239	m. 6 4 8
ROHILKHAND DIVISION.	Bijnor	39	Bijnor ...	15,147	87,008	86	m. 86,922	2,426	m. 5 29 8
		40	Chandpur ...	11,182	71,178	...	m. 71,178	1,981	m. 6 14 9
		41	Dhampur ...	5,708	95,983	18,630	m. 77,353	2,218	m. 13 22 1
		42	Nagina ...	20,503	150,848	1,550	m. 149,298	3,913	m. 7 11 4
		43	Najibabad ...	17,750	165,817	1,260	m. 164,557	4,195	m. 9 10 13

Refined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
31,882	6,556	25,326	7,124	m. 0 18 6
8,144	13	8,131	2,287	m. 0 15 2
...	...	...	...	...
202,394	138,809	63,585	11,922	m. 0 15 14
1,669	107	1,562	447	m. 0 8 5
2,531	282	2,249	844	m. 0 5 9
14,304	1,101	13,203	4,951	m. 0 7 1
3,482	40	3,442	1,401	m. 0 6 0
7,304	565	6,739	1,895	m. 0 7 12
3,869	354	3,515	988	m. 0 17 7
3,328	5,353	-2,025	-569	...
...	...	...	...	...
1,096	...	1,096	308	m. 0 4 11
1,004	87	917	258	m. 0 4 14
5,111	640	4,471	1,259	m. 0 11 7
...	...	...	...	...
675	72	603	170	m. 0 2 2
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...

Unrefined Sugar:

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
60,543.	7,689	52,854.	4,626	m. 0 38 6
9,920.	60	9,860	863	m. 0 18 5
...	...	...	...	...
285,377	113,702	171,675	10,729	m. 1 2 13
4,042	188	3,854	360	m. 0 20 7
11,789	491	11,298	707	m. 0 28 3
28,860	398	28,462	3,102	m. 0 15 3
10,772	480	10,292	1,272	m. 0 6 0
39,587	6,651	32,936	3,010	m. 0 37 14
12,810	1,615	11,195	863	m. 1 15 9
19,693	2,144	17,549	1,640	m. 1 15 1
...	...	...	...	...
3,080	125	2,955	241	m. 0 12 11
3,887	49	3,838	336	m. 0 20 10
15,389	2,022	13,367	1,198	m. 0 34 4
...	...	...	...	...
9,209	19	9,190	804	m. 0 32 3
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...

Ghi.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
11,348	286	11,062	5,533	m. 0 8 0
5,598	38	5,560	2,730	m. 0 10 5
1,215	24	1,191	448	m. 0 4 3
44,119	21,071	23,048	8,643	m. 0 5 12
385	101	284	142	m. 0 1 8
3,841	2,921	920	469	m. 0 2 4
6,889	4	6,885	5,164	m. 0 3 11
2,663	358	2,305	1,152	m. 0 4 0
...	...	...	...	...
1,086	62	1,024	512	m. 0 5 1
1,746	55	1,691	845	m. 0 5 4
1,799	60	1,739	869	m. 0 4 8
615	192	423	212	m. 0 1 13
285	3	282	141	m. 0 1 8
1,080	194	886	443	m. 0 2 4
797	9	788	402	m. 0 2 1
331	...	331	270	m. 0 1 2
452	25	427	267	m. 0 2 15
589	...	589	368	m. 0 1 2
1,446	54	1,392	870	m. 0 3 2

CLASS I.—Including grains, sugar, ghi and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ m. 597,825 r. 114,644	m. 68,379 r. 7,794	m. 529,446 r. 106,850	} 33,502	{ m. 9 24 14 r. 1 15 0
{ m. 181,526 r. 48,048	m. 2,888 r. 15	m. 178,638 r. 48,033	} 12,224	{ m. 8 12 11 r. 2 3 9
{ m. 113,797 r. 16,906	m. 37,605 r. 212	m. 76,192 r. 16,694	} 3,002	{ m. 6 31 5 r. 1 7 9
{ m. 2,755,927 r. 261,675	m. 975,477 r. 8,143	m. 1,780,450 r. 253,532	} 80,790	{ m. 11 4 8 r. 1 9 3
m. 105,618	m. 1,499	m. 104,119	2,869	m. 13 37 13
m. 166,078	m. 12,641	m. 153,437	5,860	m. 9 23 0
{ m. 503,177 r. 185,008	m. 8,063 r. 394	m. 495,114 r. 184,614	} 31,869	{ m. 6 24 8 r. 2 7 5
m. 210,749	m. 7,471	m. 203,278	8,564	m. 8 37 10
{ m. 598,888 r. 11,087	m. 38,374 r. 82	m. 560,514 r. 11,005	} 16,639	{ m. 16 5 11 r. 0 5 0
{ m. 105,842 r. 20,602	m. 7,088 r. 505	m. 98,754 r. 20,097	} 5,281	{ m. 12 10 7 r. 2 7 11
{ m. 93,376 r. 29,594	m. 9,555 r. 555	m. 83,821 r. 29,039	} 5,404	{ m. 6 23 1 r. 2 4 5
{ m. 190,859 r. 42,583	m. 17,374 r. 1,079	m. 173,485 r. 41,504	} 6,773	{ m. 10 19 10 r. 2 8 1
{ m. 63,905 r. 5,800	m. 1,848 ...	m. 52,057 r. 5,800	} 2,264	{ m. 5 24 9 r. 0 10 0
{ m. 48,158 r. 19,088	m. 177 r. 3,277	m. 47,981 r. 16,811	} 2,179	{ m. 6 18 1 r. 2 2 0
{ m. 124,219 r. 18,181	m. 9,979 r. 467	m. 114,240 r. 17,714	} 5,599	{ m. 7 12 12 r. 1 2 1
m. 95,242	m. 106	m. 95,136	3,568	m. 6 11 3
m. 91,655	m. 111	m. 91,544	3,331	m. 8 7 7
m. 101,389	m. 16,755	m. 84,634	2,801	m. 14 33 1
m. 165,874	m. 2,070	m. 163,804	5,071	m. 7 39 9
m. 191,294	m. 2,526	m. 188,768	6,347	m. 10 25 6

CLASS II.—*Animals for slaughter.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
} h. 15,304	h. 1,071	h. 14,233	1,382	h. $\frac{1}{2}$
} h. 1,831	...	h. 1,831	115	h. $\frac{1}{11}$
} h. 4,190	4	h. 4,186	387	h. $\frac{1}{2}$
} ...	...	...	6,796	...
...	...	...	386	...
...	...	...	325	...
} ...	...	...	1,400	...
h. 7,476	...	r. 7,476	234	r. 0 5 3
} o. ...	...	...	1,001	...
} h. 4,160	...	h. 4,160	130	h. $\frac{1}{2}$
} ...	...	...	82	...
} r. 19,330	...	r. 19,330	604	r. 1 2 8
} r. 2,111	...	r. 2,111	489	r. 0 3 7
} ...	...	...	55	...
} ...	...	...	353	...
h. 2,771	...	h. 2,771	202	h. $\frac{1}{2}$
h. 2,017	...	h. 2,017	246	h. $\frac{1}{2}$
h. 698	...	h. 698	64	h. $\frac{1}{2}$
h. 4,363	...	h. 4,363	427	h. $\frac{1}{2}$
h. 3,703	...	h. 3,703	346	h. $\frac{1}{2}$

Oil and oilseeds.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
m. 9,440	m. 2,052	m. 7,388	1,529	m. 0 5 5
m. 3,661	m. 4	m. 3,657	773	m. 0 6 13
m. 292	...	m. 292	55	m. 0 1 0
m. 14,403	m. 5,560	m. 8,843	663	m. 0 2 3
m. 1,347	m. 271	m. 1,076	57	m. 0 5 12
m. 226	...	m. 226	29	m. 0 0 9
m. 2,817	...	m. 2,817	704	m. 0 1 8
m. 4,311	m. 796	m. 3,515	719	m. 0 6 3
m. 1,509	m. 18	m. 1,491	279	m. 0 1 11
m. 1,787	m. 522	m. 1,265	237	m. 0 6 4
m. 1,211	m. 40	m. 1,171	237	m. 0 3 10
m. 4,761	m. 2,578	m. 2,183	345	m. 0 12 0
m. 839	m. 28	m. 811	156	m. 0 3 6
m. 744	m. 12	m. 732	107	m. 0 3 15
m. 2,887	m. 1,494	m. 1,393	294	m. 0 3 9
m. 1,248	m. 28	m. 1,220	229	m. 0 3 3
m. 1,278	m. 13	m. 1,265	237	m. 0 4 8
m. 1,167	m. 273	m. 894	168	m. 0 6 4
m. 3,114	m. 1,078	m. 2,036	382	m. 0 3 15
m. 3,440	m. 1,116	m. 2,324	436	m. 0 5 3

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
m. 16,006	m. 2,312	m. 13,694	2,897	m. 0 9 15
m. 8,465	m. 5	m. 8,460	1,428	m. 0 15 12
m. 908	...	m. 908	129	m. 0 3 3
m. 35,450	m. 272	m. 35,178	7,333	m. 0 8 12
m. 1,347	m. 271	m. 1,076	57	m. 0 5 12
m. 2,962	...	m. 2,962	200	m. 0 7 6
{ m. 2,817 r. 53,478 }	{ ... r. 185 }	{ m. 2,817 r. 53,293 }	2,494 {	{ m. 0 1 8 r. 0 11 4 }
m. 4,311	m. 796	m. 3,515	890	m. 0 6 2
m. 4,417	m. 18	m. 4,399	741	m. 0 5 1
m. 2,665	m. 548	m. 2,117	463	m. 0 6 4
m. 1,211	m. 40	m. 1,171	398	m. 0 3 10
{ m. 4,761 r. 10,238 }	{ m. 2,578 r. 62 }	{ m. 2,183 r. 10,176 }	667 {	{ m. 0 5 4 r. 0 9 10 }
{ m. 839 r. 2,339 }	{ m. 28 ... }	{ m. 811 r. 2,339 }	230	{ m. 0 3 6 r. 0 4 0 }
m. 789	m. 12	m. 777	139	m. 0 4 2
m. 5,184	m. 1,494	m. 3,690	565	m. 0 9 7
m. 50,196	m. 92	m. 50,104	495	m. 3 12 5
m. 40,937	m. 213	m. 40,724	447	m. 3 25 10
m. 24,934	m. 273	m. 24,661	324	m. 4 12 13
m. 116,329	m. 1,079	m. 115,250	999	m. 5 24 13
m. 51,524	m. 5,130	m. 46,394	728	m. 2 24 6

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
r. 84,898	r. 1,608	r. 83,290	2,603	r. 1 8 1
r. 71,316	r. 1,519	r. 69,797	2,181	r. 3 4 0
r. 9,000	r. 1,437	r. 7,563	236	r. 0 10 6
r. 489,898	r. 148,448	r. 341,450	6,866	r. 2 2 1
...	...	...	...	...
r. 22,817	r. 475	r. 22,342	451	r. 1 6 3
r. 53,558	r. 489	r. 53,069	1,609	r. 0 11 4
r. 24,347	r. 8,131	r. 16,216	572	r. 0 11 4
r. 39,814	r. 8,286	r. 36,528	1,141	r. 1 0 9
r. 5,774	r. 236	r. 5,538	442	r. 0 11 0
r. 7,278	r. 349	r. 6,929	211	r. 0 8 8
r. 19,452	r. 1,762	r. 17,690	665	r. 1 1 1
r. 3,869	r. 219	r. 3,650	126	r. 0 6 3
r. 2,963	r. 89	r. 2,874	97	r. 0 6 2
r. 5,793	r. 1,727	r. 4,066	126	r. 0 4 2
r. 19,223	r. 1,787	r. 17,436	545	r. 1 2 5
r. 8,396	r. 45	r. 8,351	261	r. 0 11 11
r. 32,612	r. 3,090	r. 29,522	922	r. 5 2 9
r. 37,175	r. 1,354	r. 35,821	1,119	r. 1 12 0
r. 16,842	r. 586	r. 16,256	508	r. 0 18 4

CLASS V.—*Drugs, gums, spices and perfumes.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
80,205	1,933	78,272	1,223	1 6 9
21,452	193	21,259	664	0 15 10
19,443	1,637	17,806	556	1 9 4
2,47,048	1,06,626	1,40,422	4,342	0 14 11
7,356	1,633	5,723	89	0 12 3
20,475	419	20,056	320	1 4 0
75,564	68	75,496	2,635	1 0 2
24,091	5,153	18,938	259	0 13 3
68,777	26,225	42,552	1,523	1 3 7
16,587	1,118	15,469	421	1 10 9
1,737	252	1,535	209	0 1 11
11,246	904	10,342	927	0 10 0
5,951	527	5,424	173	0 9 4
4,239	166	4,073	147	0 8 9
16,261	1,142	15,119	473	0 15 5
11,723	138	11,590	362	0 12 2
15,372	65	15,307	478	1 5 10
15,252	1,980	13,272	415	2 5 2
29,977	219	29,758	930	1 7 2
33,540	497	33,043	1,033	1 13 9

CLASS VI.—*Tobacco.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	M.
5,118	116	5,002	925	0 3 10
1,645	...	1,645	587	0 3 0
724	42	682	146	0 2 6
21,812	5,800	16,012	4,103	0 3 15
467	14	453	113	0 2 7
656	8	648	213	0 1 9
3,697	87	3,610	500	0 1 15
2,213	45	2,168	610	0 3 9
3,288	182	3,106	675	0 3 9
1,914	286	1,628	459	0 8 1
2,397	2,397	...	...	...
1,785	81	1,704	237	0 4 1
543	...	543	136	0 2 5
285	99	186	47	0 0 14
1,875	450	1,425	368	0 3 10
891	14	877	119	0 2 5
1,319	14	1,305	173	0 4 10
767	59	708	95	0 4 15
1,621	11	1,610	213	0 3 2
2,202	279	1,923	254	0 4 5

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
4,52,720	82,435	3,70,285	3,120	6 11 8
2,19,132	70,767	1,48,365	1,546	6 14 6
1,09,213	36,360	72,853	1,094	6 7 9
19,72,274	4,52,292	15,19,982	8,521	9 7 9
50,071	2,669	47,402	474	6 5 7
1,51,274	7,439	1,43,835	798	8 15 7
...	...	...	...	...
1,51,553	11,224	1,40,329	2,105	6 2 9
3,62,448	9,350	3,53,098	2,648	10 2 8
1,73,564	39,458	1,34,106	334	16 10 4
89,940	22,694	67,246	747	5 4 5
1,70,190	34,063	1,36,127	1,701	8 3 8
41,388	12,061	29,327	293	3 2 7
36,198	3,469	32,729	327	4 6 5
76,910	5,570	71,340	535	4 9 1
65,969	3,576	62,393	936	4 1 10
56,290	2,442	53,848	808	4 13 0
23,690	337	23,353	350	4 1 6
1,28,403	51,425	76,978	1,215	3 15 2
1,22,650	5,889	1,16,761	1,751	6 9 2

CLASS VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
4,52,720	82,435	3,70,285	3,120	6 11 8
2,19,132	70,767	1,48,365	1,546	6 14 6
1,09,213	36,360	72,853	1,094	6 7 9
19,72,274	4,52,292	15,19,982	8,521	9 7 9
50,071	2,669	47,402	474	6 5 7
1,51,274	7,439	1,43,835	798	8 15 7
...	...	...	...	...
1,51,553	11,224	1,40,329	2,105	6 2 9
3,62,448	9,350	3,53,098	2,648	10 3 8
1,89,290	48,218	1,41,072	553	17 8 3
89,940	22,694	67,246	747	5 4 5
1,73,195	34,950	1,38,245	1,735	8 5 9
47,553	16,404	31,149	350	3 5 9
36,198	3,469	32,729	327	4 6 5
76,910	5,570	71,340	535	4 9 1
73,063	3,576	69,487	1,047	4 9 4
61,227	2,747	58,480	850	5 3 8
26,093	336	25,757	388	4 8 2
1,37,321	51,425	85,896	1,354	4 3 0
1,25,069	5,890	1,19,179	1,789	6 11 5

several Municipalities in the North-Western Provinces and Oudh during 1887-88, the average consumption of taxation per head of population—(continued).

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of taxation.		REMARKS.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
r. 123,500	r. 30,498	r. 93,002	698	1 11 0	0 9 8	0 13 5	
r. 46,077	r. 2,466	r. 43,611	452	2 0 6	0 9 1	0 14 3	
r. 22,721	r. 1,368	r. 21,353	161	1 14 5	0 4 3	0 8 1	
r. 285,003	r. 25,481	r. 259,522	2,596	1 9 11	0 8 0	0 12 1	
r. 2,966	r. 667	r. 2,299	35	0 4 11	0 6 1	0 8 7	
r. 20,958	r. 394	r. 20,564	209	1 4 6	0 5 10	0 8 4	
r. 473,151	r. 9,638	r. 463,513	3,476	6 3 1	0 6 9	0 9 4	
...	...	...	...	...	0 6 0	0 7 11	
r. 82,453	r. 14,552	r. 67,901	1,019	1 15 3	0 7 8	0 11 8	
r. 40,439	r. 13,560	r. 26,879	134	3 5 4	0 10 5	0 15 7	
r. 37,428	r. 13,047	r. 24,381	366	1 14 8	0 6 9	0 9 3	
r. 46,932	r. 11,414	r. 35,518	533	2 2 4	0 6 6	0 11 8	
r. 16,050	r. 13,107	r. 2,943	44	0 5 0	0 3 10	0 6 6	
r. 10,351	r. 8,154	r. 2,197	22	0 4 9	0 4 8	0 6 5	
r. 109,175	r. 85,938	r. 23,237	232	1 7 9	0 5 8	0 8 5	
r. 12,036	r. 2,083	r. 9,953	149	0 10 6	0 3 9	0 10 5	
r. 10,591	r. 4,027	r. 6,564	98	0 9 5	0 5 5	0 9 2	
r. 40,959	r. 7,675	r. 33,284	499	5 13 3	0 7 10	0 5 5	
...	...	...	569	...	0 3 11	0 8 4	
...	...	...	...	...	0 5 8	0 9 11	

STATEMENT III.—Showing the quantity or value of the principal articles imported into and taxed by the
and expenditure per head, and the incidence

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
ROHILKHAND DIVISION.—(concluded).	Moradabad ...	44	Moradabad ...	67,887	m. 685,366	m. 2,81,655	m. 403,711	Rs. 15,364	m. 5 39 10
		45	Chandausi ...	27,521	m. 207,304	...	m. 207,304	5,761	m. 7 21 7
		46	Amroha ...	36,145	m. 182,294	m. 5,304	m. 176,990	5,224	m. 4 35 11
		47	Sambhal ...	35,196	m. 176,828	m. 5,345	m. 171,483	5,104	m. 4 34 14
	Budaun ...	48	Budaun ...	33,680	m. 289,948	m. 43,451	m. 246,497	5,618	m. 7 12 12
	Bareilly ...	49	Bareilly ...	103,160	m. 655,340	m. 72,812	m. 582,528	20,179	m. 5 25 13
	Sháhjahánpur ...	50	Sháhjahánpur ...	77,404	m. 461,856	...	m. 461,856	11,693	m. 5 38 10
		51	Tilhar ...	15,559	m. 127,521	m. 46,881	m. 80,640	1,992	m. 5 7 5
	Pilibhít ...	52	Pilibhít ...	30,954	m. 180,072	m. 10,091	m. 169,981	5,180	m. 5 19 10
		53	Fisalpur ...	8,903	m. 23,691	...	m. 23,691	731	m. 2 26 7
ALLAHABAD.	Fatehpur ...	54	Fatehpur ...	21,328	m. 105,121	m. 6,813	m. 98,308	2,725	m. 4 24 5
	Bánda ...	55	Bánda ...	27,696	m. 198,086	m. 67,324	m. 130,762	4,054	m. 4 28 13
	Allahabad ...	56	Allahabad ...	150,338	m. 1,146,714	m. 145,669	m. 1,001,045	45,909	m. 6 26 5
	Jaunpur ...	57	Jaunpur ...	42,845	m. 350,589	m. 13,686	m. 342,903	7,203	m. 7 36 1
BENARES.	Azamgarh ...	58	Azamgarh ...	18,528	m. 175,989	m. 15,200	m. 160,759	5,850	m. 8 27 0
	Mirzapur ...	59	Mirzapur ...	85,362	m. 585,548	m. 52,425	m. 533,123	24,865	m. 6 9 13
		60	Chunar ...	11,691	m. 105,743	m. 6,512	m. 99,231	4,500	m. 8 19 6
	Benares ...	61	Benares ...	208,083	m. 1,651,937	m. 59,434	m. 1,592,503	49,766	m. 7 26 2
	Gházipur ...	62	Gházipur ...	43,232	m. 487,243	m. 82,027	m. 405,216	18,169	m. 9 14 14
	Gorakhpur ...	63	Gorakhpur ...	57,922	m. 323,064	m. 20,045	m. 303,019	15,226	m. 5 9 4

Refined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Ra.	
m. 3,370	m. 1,843	m. 1,522	601	m. 0 0 14
m. 5,719	...	m. 5,719	1,608	m. 0 8 4
m. 797	m. 1,020	m. -223	-80	...
m. 93	...	m. 93	26	m. 0 0 1
m. 5,660	m. 309	m. 5,351	854	m. 0 6 5
...	...	...	...	...
m. 3,215	...	m. 3,215	452	m. 0 1 11
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
m. 3,573	24	m. 3,549	1,122	m. 0 6 10
m. 7,189	731	6,458	2,706	m. 0 9 5
r. 4,023	r. 73	r. 3,950	123	r. 0 0 5
m. 15,626	m. 15,415	m. 211	73	m. 0 0 3
...	...	...	...	...
m. 31,628	m. 19,619	m. 12,009	3,002	m. 0 5 10
...	...	...	...	...
m. 135,344	m. 87,602	m. 47,742	5,968	m. 0 9 2
...	...	...	...	...
m. 6,999	m. 22	m. 6,977	2,616	m. 0 4 13

Unrefined sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	.
m. 80,401	m. 12,116	m. 68,285	8,041	m. 1 0 8
m. 119,057	m. 34,446	m. 84,611	6,217	m. 3 2 15
m. 30,990	m. 981	m. 30,009	2,790	m. 0 33 3
m. 105,266	m. 31,571	m. 73,695	5,479	m. 2 3 12
m. 24,160	m. 1,400	m. 22,760	1,145	m. 0 27 0
...	...	...	...	...
m. 151,748	...	m. 151,748	5,784	m. 1 38 6
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
m. 5,291	m. 84	m. 5,207	747	m. 0 9 12
m. 17,794	m. 710	m. 17,084	2,646	m. 0 24 10
m. 74,299	m. 7,372	m. 66,927	23,508	m. 0 17 12
m. 37,319	m. 80	m. 37,239	1,979	m. 0 34 12
...	...	...	...	...
m. 60,012	m. 20,975	m. 39,037	2,440	m. 0 18 4
...	...	...	...	...
m. 97,191	m. 1,585	m. 95,606	5,975	m. 0 18 6
...	...	...	...	...
m. 13,211	...	m. 13,211	984	m. 0 9 2

G.M.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
5,702	85	5,617	2,809	m. 0 3 5
5,561	3,127	2,434	1,217	m. 0 3 8
1,578	...	1,578	789	m. 0 1 11
1,045	33	1,012	506	m. 0 1 2
2,218	12	2,206	948	m. 0 2 9
8,043	89	7,954	3,977	m. 0 3 1
3,718	...	3,718	1,894	m. 0 1 11
616	17	599	225	m. 0 1 8
2,536	11	2,525	1,262	m. 0 3 4
289	2	287	143	m. 0 1 4
1,105	...	1,105	553	m. 0 2 1
2,344	76	2,268	1,134	m. 0 3 4
16,985	465	16,520	10,325	m. 0 4 6
2,123	...	2,123	796	m. 0 1 15
954	...	954	477	m. 0 2 0
9,325	47	9,278	4,639	m. 0 4 5
719	16	703	351	m. 0 2 6
29,332	114	29,218	14,609	m. 0 5 9
2,180	20	2,160	1,079	m. 0 1 15
3,622	509	3,113	1,557	m. 0 2 2

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
m. 811,781	m. 309,065	m. 502,716	31,679	m. 7 18 6
m. 371,014	m. 41,097	m. 329,917	17,202	m. 11 39 8
m. 227,637	m. 1,332	m. 226,305	10,879	m. 6 10 7
m. 303,363	m. 37,018	m. 266,345	13,021	m. 7 22 11
m. 325,190	m. 45,852	m. 279,338	10,648	m. 8 11 11
{ m. 694,724 r. 134,833 }	{ m. 75,796 r. 372 }	{ m. 618,928 r., 134,461 }	29,804	{ m. 5 39 15 r. 1 4 9 }
{ m. 689,630 r. 112,491 }	{ ... }	{ m. 689,630 r. 112,491 }	23,295	{ m. 8 36 6 r. 1 7 3 }
m. 156,235	m. 50,538	m. 105,697	3,172	m. 6 31 11
{ m. 187,122 r. 29,099 }	{ m. 8,281 r. 2,182 }	{ m. 178,841 r. 26,917 }	7,593	{ m. 5 31 1 r. 0 13 11 }
{ m. 24,948 r. 4,648 }	{ m. 2 ... }	{ m. 24,946 r. 4,648 }	1,076	{ m. 2 32 1 r. 0 8 4 }
{ m. 135,761 r. 34,314 }	{ m. 7,826 r. 85 }	{ m. 127,935 r. 34,229 }	6,364	{ m. 5 39 15 r. 1 9 8 }
m. 230,487	m. 68,657	m. 161,830	11,464	m. 5 33 11
{ m. 1,680,486 r. 290,376 }	{ m. 158,890 }	{ m. 1,521,596 r. 255,302 }	98,011	{ m. 10 4 13 r. 1 11 2 }
m. 467,753	m. 29,180	m. 438,573	11,689	m. 10 9 7
{ m. 181,928 r. 11,130 }	{ m. 930 r. 32 }	{ m. 180,998 r. 11,098 }	6,627	{ m. 9 30 12 r. 0 9 7 }
{ m. 727,134 r. 63,100 }	{ m. 102,927 r. 21,546 }	{ m. 624,207 r. 41,554 }	36,398	{ m. 7 12 7 r. 0 7 9 }
{ m. 120,340 r. 6,554 }	{ m. 8,441 ... }	{ m. 111,899 r. 6,554 }	5,665	{ m. 9 15 5 r. 0 8 11 }
{ m. 2,004,041 r. 261,444 }	{ m. 148,801 r. 1,620 }	{ m. 1,855,240 r. 259,824 }	81,590	{ m. 8 36 10 r. 1 3 10 }
{ m. 514,183 r. 34,584 }	{ m. 82,320 r. 1,283 }	{ m. 431,863 r. 33,301 }	20,804	{ m. 9 39 9 r. 0 12 3 }
{ m. 366,382 r. 41,912 }	{ m. 20,575 ... }	{ m. 345,807 r. 41,912 }	22,483	{ m. 5 38 12 r. 0 11 7 }

CLASS II.--*Animals for slaughter.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
...	...	...	1,577	...
h. 11,710	...	h. 11,710	341	h. $\frac{1}{2}$
h. 13,954	...	h. 13,954	481	h. $\frac{1}{2}$
h. 13,254	...	h. 13,254	487	h. $\frac{1}{2}$
r. 48,987	r. 164	r. 48,823	884	r. 1 7 2
...	...	...	4,085	...
h. 42,564	...	h. 42,564	1,740	...
h. 6,702	...	h. 6,702	320	h. $\frac{1}{2}$
...	...	...	830	...
h. 1,502	...	h. 1,502	180	h. $\frac{1}{2}$
} ...	..	...	657	...
r. 23,610	...	r. 23,610	608	r. 0 13 7
} r. 19,855	...	r. 19,855	9,472	r. 0 2 1
r. 37,823	...	r. 37,823	507	r. 1 5 4
} r. 15,993	...	r. 15,993	320	r. 0 13 9
} r. 44,355	...	r. 44,355	887	r. 0 8 3
} h. 4,251	h. 168	h. 4,083	212	h. $\frac{1}{2}$
} r. 54,678	...	r. 54,678	2,686	r. 0 4 2
} h. 14,561	h. 117	h. 14,444	1,869	h. $\frac{1}{2}$
} ...	...	...	1,331	...

Oil and oilseeds.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	.
m. 39,181	m. 26,813	m. 12,368	2,319	m. 0 7 5
m. 4,924	m. 295	m. 4,629	868	m. 0 6 11
m. 4,019	m. 1,765	m. 2,254	422	m. 0 2 7
m. 4,466	m. 495	m. 3,971	745	m. 0 4 8
m. 6,357	m. 2,470	m. 3,887	635	m. 0 4 9
m. 28,364	m. 21,278	m. 7,086	1,865	m. 0 6 0
m. 14,886	...	m. 14,886	2,791	m. 0 7 11
m. 9,102	m. 7,200	m. 1,902	237	m. 0 4 14
m. 16,030	m. 4,745	m. 1,285	285	m. 0 1 10
m. 367	...	m. 367	80	m. 0 1 10
m. 2,185	m. 44	m. 2,141	386	m. 0 4 0
m. 6,181	m. 2,441	m. 3,740	421	m. 0 5 6
m. 31,045	m. 13,675	m. 17,370	6,178	m. 0 4 9
m. 29,168	m. 14,166	m. 15,002	1,600	m. 0 14 0
m. 1,538	m. 27	m. 1,511	284	m. 0 3 4
m. 15,622	m. 6,195	m. 9,427	1,749	m. 0 4 6
m. 1,104	...	m. 1,104	276	m. 0 3 12
m. 41,847	m. 14,412	m. 27,435	3,092	m. 0 5 4
m. 4,199	m. 355	m. 3,844	1,019	m. 0 3 8
m. 6,196	m. 396	m. 5,800	1,088	m. 0 4 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
m. 57,526	m. 26,813	m. 30,713	4,409	m. 0 18 3
m. 8,513	m. 295	m. 8,218	1,460	m. 0 11 15
m. 5,461	m. 1,765	m. 3,936	1,189	m. 0 4 0
m. 6,834	m. 495	m. 6,339	1,301	m. 0 7 3
m. 16,849	m. 2,531	m. 14,318	1,401	m. 0 17 0
m. 28,364	m. 21,278	m. 7,086	4,647	m. 0 2 11
m. 28,027	...	m. 28,027	3,729	m. 0 14 7
m. 10,019	m. 7,200	m. 2,819	343	m. 0 7 3
m. 23,095	m. 14,735	m. 8,310	908	m. 0 10 11
m. 11,602	...	m. 11,602	259	m. 1 12 2
m. 45,714	m. 56	m. 45,658	698	m. 2 5 10
m. 10,213	m. 2,579	m. 7,634	928	m. 0 11 0
{ m. 608,612 r. 43,445 }	{ m. 19,583 r. 1,170 }	{ m. 589,029 r. 42,275 }	14,323	{ m. 3 36 11 r. 0 4 5 }
m. 121,722	m. 14,065	m. 107,657	1,986	m. 2 20 8
{ m. 1,538 r. 16,628 }	{ m. 27 r. 684 }	{ m. 1,511 r. 15,974 }	534	{ m. 0 3 4 r. 0 13 9 }
{ m. 15,622 r. 245,825 }	{ m. 6,195 r. 8 }	{ m. 9,427 r. 245,817 }	6,921	{ m. 0 4 6 r. 2 14 2 }
{ m. 1,104 r. 1,734 }	{ }	{ m. 1,104 r. 1,734 }	303	{ m. 0 5 15 r. 0 2 4 }
{ m. 41,847 r. 324,991 }	{ m. 14,412 r. 1,499 }	{ m. 27,435 r. 323,432 }	8,146	{ m. 0 5 4 r. 1 8 9 }
{ m. 69,500 r. 20,184 }	{ m. 3,203 r. 400 }	{ m. 36,297 r. 19,784 }	1,959	{ m. 0 39 9 r. 0 7 3 }
m. 192,375	m. 395	m. 191,980	2,075	m. 3 24 12

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
R.	R.	R.	Rs.	Rs. a. p.
109,766	15,929	93,837	2,932	1 6 3
140,802	50,716	90,086	2,815	3 4 4
47,112	11,623	35,489	1,109	0 15 0
22,387	476	21,911	685	0 9 11
61,402	2,065	59,337	1,843	1 12 2
152,823	14,626	138,197	4,350	1 5 6
121,902	...	121,902	3,936	1 9 2
13,296	...	13,296	417	0 13 8
123,024	31,657	91,367	2,111	2 15 2
3,375	...	3,375	147	0 6 0
13,360	47	13,313	377	0 9 11
24,400	1,387	23,013	1,333	0 13 2
219,836	29,365	190,471	9,039	1 4 3
49,621	...	49,621	607	1 2 1
21,587	264	21,323	533	1 1 9
67,208	696	66,512	1,878	0 12 5
8,048	...	8,048	126	0 11 0
338,695	13,786	324,909	4,951	1 8 10
60,938	3,347	57,591	1,803	1 13 4
65,543	49	65,494	856	1 2 1

CLASS V.—*Drugs, gums, spices and perfumes.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,11,170	5,412	1,05,758	3,305	1 9 1
1,86,154	76,630	1,09,524	3,423	3 15 8
28,071	150	27,921	873	0 12 4
32,781	622	32,159	1,005	0 14 7
80,884	566	30,268	1,222	0 14 4
2,01,163	24,645	1,76,518	5,516	1 11 4
1,01,497	...	1,01,497	4,758	1 4 11
24,876	491	24,385	762	1 9 1
1,28,857	92,991	35,866	1,163	1 6 5
5,996	...	5,996	187	0 10 9
7,336	49	7,287	539	0 5 5
49,108	12,666	36,442	612	1 5 0
57,650	2,634	55,016	3,857	0 5 10
51,202	...	51,202	1,024	1 3 1
32,184	1,131	31,053	784	1 10 9
1,36,876	41,268	95,608	1,790	1 1 11
9,337	132	9,205	230	0 12 7
3,12,869	10,128	3,02,741	4,730	1 7 3
76,315	18,946	57,369	1,721	1 5 2
42,962	1,531	41,431	1,036	0 11 6

CLASS VI.—*Tobacco.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	M.
4,284	141	4,143	866	0 2 7
13,681	6,730	6,951	1,490	0 10 1
2,485	27	2,458	524	0 2 11
4,559	149	4,410	850	0 5 0
6,340	114	6,226	258	0 7 6
1,560	...	1,560	293	0 0 11
2,211	...	2,211	553	0 1 2
1,284	88	1,196	324	0 3 5
6,103	2,087	4,016	565	0 5 3
758	...	758	148	0 3 6
152	...	152	190	0 0 4
1,741	108	1,633	408	0 2 5
11,802	4,919	6,883	3,967	0 1 13
7,151	1,548	5,603	1,399	0 5 3
8,744	4,782	3,962	743	0 8 8
12,507	2,967	9,540	2,368	0 4 7
1,311	14	1,297	324	0 4 7
30,832	13,145	17,687	4,422	0 3 6
7,831	4,354	3,477	869	0 3 3
23,682	1,298	22,384	671	0 6 2

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.
6,02,154	25,813	5,76,341	8,645	8 8 10
4,51,235	1,29,112	3,22,123	4,460	11 11 3
1,09,649	...	1,09,649	1,810	3 0 6
1,40,059	1,668	1,38,391	2,076	3 14 10
2,28,046	26,875	2,01,171	3,018	5 15 6
8,86,808	44,109	8,42,699	12,171	8 2 8
3,78,126	...	3,78,126	5,672	4 14 1
1,63,364	122	1,63,242	2,437	10 7 10
3,69,072	71,692	2,97,380	4,522	9 9 8
53,969	715	53,254	533*	5 15 8
2,18,561	42,250	1,76,311	1,377	8 4 3
2,60,967	58,297	2,02,670	3,040	7 5 0
16,45,082	5,35,155	11,09,927	17,342	7 6 1
2,21,998	24,700	1,97,298	3,042	4 9 7
...	...	...	...	...
13,48,118	6,39,774	7,08,344	7,083	8 4 9
99,565	1,009	98,556	448	7 10 6
15,06,361	74,578	14,31,783	13,883	7 0 0
...	...	...	...	...
8,10,771	4,01,364	4,09,407	9,066	10 8 4

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.
6,43,635	26,813	6,16,822	9,252	9 2 5
4,56,375	1,29,112	3,27,263	4,537	11 14 3
1,27,959	...	1,27,959	1,919	3 3 9
1,45,988	1,669	1,44,319	2,165	4 1 6
2,28,046	26,875	2,01,171	3,018	5 15 6
9,42,130	45,895	8,96,235	12,974	8 11 6
3,98,235	...	3,98,235	5,973	5 2 4
1,63,364	122	1,63,242	2,437	10 7 10
3,71,988	71,692	3,00,296	4,567	9 11 2
53,969	715	53,254	533	5 15 8
2,44,131	48,742	1,95,389	1,527	9 2 6
2,60,967	58,297	2,02,670	3,040	7 5 0
19,90,530	8,13,916	11,76,664	18,385	7 13 2
2,53,303	24,700	2,28,603	3,428	5 5 4
20,449	3,226	17,223	258	0 14 10
13,66,253	6,42,132	7,24,121	7,309	8 7 8
1,00,867	1,009	99,858	467	7 12 3
17,69,010	94,203	16,74,807	17,529	8 0 7
46,616	4,267	42,349	409	0 15 0
8,79,213	2,15,651	6,63,562	9,878	11 7 3

several Municipalities in the North-Western Provinces and Oudh during 1887-88, the average consumption of taxation per head of population—(concluded).

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of taxation.		REMARKS.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
			Rs.		Rs. a. p.	Rs. a. p.	
r. 249,488	r. 91,748	r. 157,740	2,366	r. 2 5 5	0 7 6	0 13 4	
r. 127,669	r. 16,933	r. 110,736	1,661	r. 4 0 4	0 10 0	1 3 1	
r. 17,963	...	r. 17,963	270	r. 0 7 11	0 4 9	0 7 7	
r. 20,828	r. 200	r. 20,628	309	r. 0 9 4	0 5 11	0 9 0	
r. 89,780	r. 5,901	r. 83,879	1,258	r. 2 7 10	0 5 0	0 9 9	
r. 300,318	r. 16,905	r. 283,413	4,251	r. 2 11 6	0 4 7	0 10 2	
r. 97,672	...	r. 97,672	1,858	r. 1 4 2	0 4 9	0 9 5	
r. 32,986	...	r. 32,986	499	r. 2 1 11	0 3 3	0 8 6	
r. 112,124	r. 65,462	r. 46,662	712	r. 1 8 0	0 3 11	0 9 6	
r. 11,401	r. 2,176	r. 9,225	92	r. 1 0 6	0 1 11	0 4 8	
r. 17,302	r. 3,496	r. 13,806	207	r. 0 10 4	0 4 9	0 7 11	
r. 50,350	r. 21,855	r. 28,495	427	r. 1 0 5	0 6 7	0 10 10	
r. 326,365	r. 68,371	r. 257,994	4,081	r. 1 11 5	0 10 5	1 1 1	
r. 81,037	...	r. 81,037	1,130	r. 1 14 3	0 4 4	0 8 1	
...	...	...	...	...	0 5 8	0 8 5	
...	...	...	...	...	0 6 9	0 10 9	
r. 5,384	...	r. 5,384	27	r. 0 7 4	0 7 8	0 10 0	
m. 30,181	m. 603	m. 29,578	5,517	m. 0 5 10	0 6 3	0 9 11	
r. 83,320	r. 6,040	r. 77,280	1,009	r. 1 8 10	0 7 8	0 11 3	
r. 102,536	r. 8,430	r. 94,106	1,442	r. 1 10 0	0 6 2	0 10 11	

Statement III.—Showing the quantity or value of the principal Articles imported into, and taxed by, the
and expenditure per head, and the incidence

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
					M.	M.	M.	Rs.	.
JHANSI.	Jhānsi	64	Jhānsi ...	38,977	184,120	248	183,872	3,051	m. 4 30 12
		65	Mau Rānipur ...	22,827	148,677	2,322	146,355	4,725	m. 6 16 7
	Jalaun	66	Orai ...	7,738	57,324	8,659	48,665	1,514	m. 6 11 9
		67	Kālpī ...	14,320	336,115	146,455	189,660	6,196	m. 13 9 12
		68	Kunch ...	13,727	130,213	40,237	89,976	3,148	m. 6 22 3
	Lalitpur	69	Lalitpur ...	10,684	119,345	21,115	98,230	1,737	m. 9 7 12
KUMAUN.	Kumaun	70	Almora ...	20,000	...	...	...	...	...
		71	Naini Tal ...	10,057	...	...	...	...	...
LUCK- NOW.	Lucknow	72	Lucknow ...	261,303	975,785	53,560	922,225	37,558	m. 3 21 3
	Bara Banki	73	Nawabganj ...	15,133	70,604	939	69,665	3,388	m. 4 24 2
SITAPUR.	Sitapur	74	Sitapur ...	18,544	201,188	120,714	80,474	1,148	m. 4 13 9
		75	Khairabad ...	14,217	80,726	4,932	75,764	1,518	m. 5 13 4
	Hardoi	76	Sandila ...	14,678	97,726	16,935	80,791	1,705	m. 5 20 2
FYZABAD.	Fyzabad	77	Fyzabad ...	71,405	455,723	44,926	410,797	16,475	m. 5 30 1
	Bahraich	78	Bahraich ...	21,998	254,275	79,054	175,221	5,191	m. 7 38 9
		79	Nanpara ...	7,351	50,505	56	50,449	1,359	m. 6 34 8
RAE BAREIL.	Rae Bareli	80	Rae Bareli ...	16,288	90,407	27	90,380	3,224	m. 5 21 15
	Sultānpur	81	Sultānpur ...	8,054	37,460	1,059	36,401	1,285	m. 4 20 12
GRAND TOTAL ...				27,06,359	m. 21,361,625 r. 5,320	m. 3,566,022 ...	m. 17,795,603 r. 5,320	5,84,310 ...	m. 6 23 0 ...

Refined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
7,959	...	7,959	936	m. 0 8 2
4,428	113	4,315	813	m. 0 7 8
1,901	17	1,884	485	m. 0 9 12
3,841	541	3,300	845	m. 0 9 3
6,393	3,026	3,367	842	m. 0 9 13
4,525	2,062	2,463	769	m. 0 9 3
4,125	...	4,125	516	m. 0 8 4
...	...	...	...	...
42,367	1,190	41,177	20,589	m. 0 6 5
...	...	...	...	...
1,532	522	1,010	189	m. 0 2 2
758	18	740	249	m. 0 2 0
725	...	725	272	m. 0 1 15
2,723	1,567	1,156	435	m. 0 0 10
3,397	578	2,819	1,057	m. 0 5 3
1,046	5	1,041	391	m. 0 5 10
2,693	53	2,640	990	m. 0 6 7
1,088	94	994	280	m. 0 4 14
m. 688,294	m. 305,533	m. 382,761	96,457	m. 0 5 10
r. 4,023	r. 73	r. 3,950	...	...

Unrefined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
16,333	23	16,310	1,019	m. 0 16 12
3,935	44	3,891	486	m. 0 6 13
4,872	33	4,839	430	m. 0 25 0
27,708	902	26,806	1,802	m. 1 34 14
16,779	3,812	12,967	1,216	m. 0 37 12
2,898	1,425	1,473	184	m. 0 5 8
2,086	...	2,086	782	m. 0 4 2
...	...	...	...	...
58,792	1,647	57,145	5,357	m. 0 8 12
2,078	...	2,078	195	0 5 7
88,826	70,963	12,863	676	0 27 11
4,391	30	4,361	252	0 12 4
7,413	...	7,413	648	0 20 3
159,241	79,308	79,933	7,553	m. 1 4 12
11,436	135	11,301	819	m. 0 20 9
3,540	...	3,540	239	m. 0 19 4
5,005	...	5,005	626	m. 0 12 4
5,200	583	4,617	350	m. 0 22 14
m. 2,145,070	m. 464,493	m. 1,680,577	41,989	m. 0 24 13
...	...	...	...	.

Ghi.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	
2,808	...	2,808	351	m. 0 2 14
1,950	140	1,810	452	m. 0 3 2
822	...	822	514	m. 0 4 4
1,454	98	1,416	354	m. 0 3 15
...	...	...	...	...
1,029	95	934	467	m. 0 3 8
...	...	...	...	...
...	...	...	...	...
27,921	163	27,758	27,758	0 4 4
659	10	649	827	0 1 11
1,087	34	1,053	673	0 2 4
356	...	356	286	0 1 0
408	...	408	204	0 1 1
6,159	172	5,987	2,994	m. 0 3 5
868	97	771	669	m. 0 1 6
804	...	804	503	m. 0 4 5
938	...	938	464	m. 0 2 4
184	11	173	138	m. 0 0 13
m. 614,290	m. 237,775	m. 276,515	1,36,167	m. 0 4 1

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	M.
229,421	270	229,151	6,092	5 35 2
195,240	3,002	192,238	7,344	8 16 13
81,121	8,718	72,403	3,425	9 14 4
376,268	147,937	228,331	9,773	15 3 12
158,766	47,304	111,462	5,401	8 4 12
130,623	24,695	105,928	3,548	9 36 9
6,211	...	6,211	1,298	0 12 6
...	...	...	...	...
1,961,561	70,610	1,890,951	114,422	7 9 7
73,607	889	72,718	4,997	4 32 3
343,663	192,233	151,430	3,308	8 6 10
117,405	4,979	112,426	2,504	7 36 5
155,814	16,935	138,879	3,300	9 17 1
716,495	137,331	579,164	29,475	8 4 6
321,305	79,895	241,410	9,625	10 38 15
64,647	60	64,587	2,886	8 31 7
148,532	80	148,452	5,953	9 4 9
59,532	1,747	57,785	2,250	7 6 14
m. 27,776,667	m. 4,649,887	m. 23,127,280	} 11,06,458 {	m. 8 21 13
r. 2,282,338	r. 299,872	r. 1,982,466		r. 0 11 8

CLASS II.—*Animals for slaughter.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
h. 12,192	...	h. 12,192	149	h. ½
h. 4,937	...	h. 4,937	92	h. ¼
h. 3,513	...	h. 3,513	125	h. ½
...	...	...	...	...
...	...	...	125	h. ½
h. 2,770	...	h. 2,770	131	h. ¼
...	...	...	644	...
...	...	...	3,728	...
r. 359,655	r. 43,850	r. 315,805	13,323	r. 1 3 4
r. 4,203	...	r. 4,203	112	r. 0 4 5
r. 26,331	r. 3,500	r. 22,831	249	r. 1 3 8
r. 5,627	...	r. 5,627	159	r. 0 11 3
r. 6,296	...	r. 6,296	289	r. 0 9 11
r. 66,563	17,433	r. 49,130	1,290	r. 0 11 0
...	...	...	596	...
r. 10,156	...	r. 10,156	179	r. 1 6 1
r. 12,630	...	r. 12,630	410	r. 0 12 4
r. 5,823	...	r. 5,823	87	r. 0 11 6
h. 186,628	h. 1,360	h. 185,268	76,733	h. 0 0 ½
r. 771,002	r. 64,947	r. 705,055		r. 0 4 1

Gross imports.	Quantity or value on which refunds were given.	Net imports:	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	M.
4,970	...	4,970	438	0 5 .1
3,379	21	3,358	548	0 5 14
1,694	657	1,037	247	0 5 .5
2,852	242	2,610	264	0 7 4
...	...	...	...	...
2,511	253	2,258	423	0 8 .6
...	...	...	...	...
...	...	...	...	...
34,179	4,032	30,147	13,060	0 4 .9
266	...	266	182	0 0 11
9,624	7,950	1,674	388	0 3 .9
1,144	416	728	160	0 2 .0
446	...	446	111	0 1 .3
8,584	1,228	7,356	1,837	0 4 .1
2,141	133	2,008	376	0 3 10
610	...	610	91	0 3 .5
1,794	1	1,793	466	0 4 .6
930	145	785	134	0 3 14
m. 520,571	m. 194,595	m. 325,976	66,163	m. 0 4 13

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
M.	M.	M.	Rs.	M.
5,843	...	5,843	481	0 6 4
5,642	74	5,568	756	0 9 12
10,736	657	10,079	323	1 12 1
42,080	240	41,840	521	2 36 13
...	...	...	...	...
9,894	272	9,622	571	0 86 0
...	...	...	...	...
...	...	...	...	...
1,149,370	42,456	1,106,914	32,153	4 9 7
15,349	...	15,349	458	1 0 9
93,293	7,950	85,343	703	4 24 1
46,066	416	45,650	233	3 8 7
15,726	...	15,726	166	1 2 13
387,371	2,212	385,159	4,182	5 15 11
115,255	134	115,121	884	5 9 5
11,083	...	11,083	168	1 20 4
146,138	1	146,137	1,790	8 38 14
12,521	147	12,374	210	1 21 7
m. 4,481,093 r. 735,265	m. 260,779 r. 3,978	m. 4,220,319 r. 731,287	1,43,451	m. 1 22 6 r. 0 4 3

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
			Rs.	
r. 22,128	...	r. 22,128	158	r. 0 9 1
r. 12,425	r. * 510	r. 11,915	172	r. 0 8 4
r. 6,289	...	r. 6,289	171	r. 0 13 0
r. 12,263	r. 23	r. 12,240	294	r. 0 13 8
m. 7,557	...	m. 7,557	106	m. 0 22 0
r. 6,272	r. 503	r. 5,769	195	r. 0 8 7
...	...	...	...	...
...	...	...	...	...
r. 341,410	r. 4,832	r. 336,578	12,241	r. 1 4 7
r. 16,075	r. 159	r. 15,916	626	r. 1 9 11
r. 56,222	r. 949	r. 55,273	864	r. 2 15 8
r. 10,003	...	r. 10,003	156	r. 0 11 3
r. 13,412	...	r. 13,412	346	r. 0 14 6
r. 198,802	r. 3,412	r. 195,390	4,388	r. 2 11 9
r. 45,540	r. 592	r. 44,948	967	r. 2 0 8
r. 12,278	...	r. 12,278	240	r. 1 6 4
r. 23,225	r. 13	r. 23,212	717	r. 1 6 9
r. 8,049	r. 77	r. 7,972	247	r. 0 15 7
m. 7,557	...	m. 7,557	} 1,05,668	r. 1 7 0
r. 4,370,433	478,061	r. 3,892,372		

CLASS V.—*Drugs, gums, spices and perfumes.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
			Rs.	
m. 1,510	}	m. 1,510	421	m. 0 1 8
r. 24,702		r. 24,702		r. 0 10 2
r. 23,901	r. 4,623	r. 19,278	426	r. 0 13 6
r. 4,769	r. 11	r. 4,758	118	r. 0 9 10
m. 3,345	m. 1,270	m. 2,075	597	m. 0 5 12
r. 9,749	r. 5,088	r. 4,661		r. 0 5 2
r. 20,699	r. 5,246	r. 15,453	483	r. 1 2 1
r. 24,926	r. 6,314	r. 18,612	582	r. 1 11 10
r. 3,302	...	r. 3,302	49	r. 0 2 7
...	...	...	...	...
r. 447,890	r. 12,154	r. 435,736	31,165	r. 1 10 8
r. 26,443	r. 713	r. 25,730	1,085	r. 1 11 2
r. 20,182	r. 1,171	r. 19,011	541	r. 1 0 4
r. 1,918	r. 30	r. 1,888	471	r. 1 1 3
r. 12,991	...	r. 12,991	414	r. 0 14 1
r. 71,123	r. 2,812	r. 68,311	3,290	r. 0 15 3
r. 34,869	r. 1,723	r. 33,146	1,337	r. 1 8 1
r. 7,364	...	r. 7,364	294	r. 1 0 0
r. 30,495	r. 141	r. 30,354	859	r. 1 13 9
r. 33,641	r. 14,802	r. 18,839	589	r. 2 3 5
m. 20,824	m. 1,270	m. 19,554	1,12,345	m. 0 0 1
r. 3,773,795	r. 632,735	r. 3,141,060		r. 1 6 6

CLASS VI.—*Tobacco.*

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
			Rs.	
m. 3,133	...	m. 3,133	293	m. 0 3 3
m. 2,705	m. 64	m. 2,641	495	m. 0 4 10
m. 635	...	m. 635	116	m. 0 3 5
m. 1,541	m. 35	m. 1,506	376	m. 0 4 3
m. 6,170	m. 1,808	m. 4,362	545	m. 0 12 11
m. 953	m. 170	m. 783	196	m. 0 2 15
m. 2,824	...	m. 2,824	561	m. 0 5 10
...	...	...	...	...
m. 13,029	m. 423	m. 12,606	6,667	m. 0 1 15
m. 602	m. 4	m. 598	283	m. 0 1 9
m. 2,127	m. 13	m. 2,114	211	m. 0 4 9
m. 669	...	m. 669	84	m. 0 1 13
m. 781	...	m. 781	94	m. 0 2 2
m. 2,159	m. 55	m. 2,104	395	m. 0 1 3
m. 2,335	m. 12	m. 2,323	436	m. 0 4 4
m. 687	...	m. 687	166	m. 0 4 13
m. 1,367	...	m. 1,367	228	m. 0 3 5
m. 2,210	m. 33	m. 2,177	179	m. 0 10 12
m. 302,914	m. 67,397	m. 235,517	49,571	m. 0 3 7
r. 7,798	r. 1,064	r. 6,734		

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	
2,01,637	1,119	2,00,518	1,567	5 2 3
17,940	2,261	15,679	282	0 10 11
58,626	4,786	53,840	808	6 15 4
1,39,939	14,437	1,25,502	1,255	8 12 2
1,30,965	36,315	94,650	947	6 14 4
1,54,567	39,773	1,14,794	1,328	10 11 10
2,19,037	5,361	2,13,675	2,671	10 10 11
...	...	...	...	...
18,36,810	92,389	17,44,421	26,166	6 10 10
14,857	5,479	9,378	47	0 9 10
184,170	37,400	1,46,770	2,430	7 14 7
51,507	4,848	46,659	700	3 4 5
89,048	...	89,048	1,336	6 1 1
5,67,860	96,594	4,71,266	7,069	6 9 7
2,97,115	31,276	2,65,839	3,988	12 1 4
79,501	23,698	55,803	847	7 9 5
1,36,627	4,573	1,32,054	1,981	8 1 8
1,38,783	20,297	1,18,486	1,777	14 11 4
r. 2,17,66,756	r. 38,82,400	r. 1,78,84,356	2,24,790	r. 6 9 8

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
2,01,637	1,119	2,00,518	1,567	5 2 3
17,940	2,261	15,679	282	0 10 11
58,626	4,786	53,840	808	6 15 4
1,50,550	16,234	1,34,316	1,343	9 5 0
1,30,965	36,315	94,650	947	6 14 4
1,54,567	39,773	1,14,794	1,328	10 11 10
2,19,037	5,361	2,13,676	2,671	10 10 11
...	...	...	...	...
18,54,444	92,749	17,61,695	26,466	6 11 10
41,462	9,112	32,350	328	2 2 2
1,84,170	37,400	1,46,770	2,430	7 14 7
51,507	4,848	46,659	700	3 4 5
89,048	...	89,048	1,336	6 1 1
5,71,166	97,217	4,73,949	7,109	6 10 2
2,97,115	31,276	2,65,839	3,968	12 1 4
79,501	23,698	55,803	847	7 9 5
1,36,637	4,583	1,32,054	1,981	8 1 8
1,40,343	20,314	1,20,029	1,800	14 14 5
r. 2,30,73,017	r. 40,44,245	r. 1,90,28,772	2,38,553	r. 7 0 5

several Municipalities in the North-Western Provinces and Oudh, during 1887-88, the average consumption of taxation per head of population.

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
			Rs.		Rs. a. p.	Rs. a. p.	
r. 44,100	...	r. 44,100	331	r. 1 2 2	0 2 6	0 3 10	
r. 72,007	r. 26,025	r. 45,982	695	r. 2 0 2	0 5 1	0 7 2	
...	...	...	...	...	0 7 0	0 10 6	
m. 1,339	m. 549	m. 790	247	m. 0 2 3	0 10 11	0 14 8	
...	...	...	...	...	0 6 3	0 8 10	
r. 34,095	r. 7,665	r. 26,430	219	r. 2 7 7	0 5 3	0 10 1	
r. 23,509	r. 1,129	r. 22,380	224	r. 1 1 10	0 1 0	0 4 4	
...	...	...	...	...	...	...	
r. 473,613	r. 75,031	r. 398,582	5,979	r. 1 8 5	0 7 0	0 14 10	
r. 39,354	r. 3,287	r. 36,067	706	r. 2 6 1	0 5 3	0 9 1	
r. 59,058	r. 6,331	r. 52,727	794	r. 2 13 6	0 2 10	0 7 10	
r. 4,826	r. 418	r. 4,408	66	r. 0 4 10	0 2 9	0 4 11	
r. 582	...	r. 582	346	r. 1 1 1	0 3 7	0 6 10	
r. 385,959	r. 62,618	r. 323,341	4,850	r. 4 8 5	0 6 8	0 12 3	
r. 137,946	r. 21,443	r. 116,503	1,747	r. 5 4 9	0 7 0	0 14 2	
r. 17,011	...	r. 17,011	255	r. 2 5 3	0 6 3	0 10 11	
r. 24,401	r. 1,685	r. 22,716	341	r. 1 6 3	0 5 10	0 12 0	
r. 40,039	r. 3,602	r. 36,437	547	r. 4 8 4	0 4 5	0 11 48	
m. 37,369	m. 1,237	m. 36,132	65,625	m. 0 0 8	0 6 6	0 11 2	
r. 5,268,626	r. 999,138	r. 4,269,488		r. 1 9 2			

ABSTRACT

Statement showing the average consumption per head of certain dutiable articles taxed

1 Number.	2 Municipalities.	3 Net increase derived from octroi.	4 Amount paid in refunds of octroi.	5 Net average consumption		
				Grain.	Refined sugar.	Unrefined sugar.
		Rs.	Rs.			
1	Sahāranpur ...	45,293	15,620	m. 6 30 11	...	...
2	Hardwar Union ...	23,593	...	m. 5 13 7	m. 0 12 9	m. 0 18 2
3	Deoband ...	11,728	1,648	m. 5 19 4	...	...
4	Muzaffarnagar ...	13,312	5,049	...	...	...
5	Kandhla ...	6,101	926	m. 6 31 7	m. 0 5 14	m. 0 12 10
6	Kairana ...	9,554	848	m. 6 13 7	m. 0 5 12	m. 0 16 0
7	Meerut ...	97,150	12,733	m. 6 23 2	...	...
8	Ghāziabad ...	13,297	1,173	m. 8 26 0	m. 0 11 10	m. 1 15 0
9	Shahdara ...	4,119	799	m. 5 33 12	...	...
10	Baraut ...	5,032	445	m. 4 7 5	...	...
11	Baghpat ...	5,875	1,956	m. 6 16 2	...	...
12	Hapur ...	12,699	6,298	m. 8 26 12	...	...
13	Pilkhwa ...	3,696	999	m. 6 35 6	m. 0 4 1	m. 1 12 1
14	Sardhana ...	12,067	800	m. 6 3 3	m. 0 1 13	m. 0 33 1
15	Mowana ...	4,709	246	m. 4 37 3	m. 0 11 12	m. 2 25 5
16	Bulandshahr ...	13,325	1,596	m. 4 38 14	m. 0 3 0	m. 0 25 4
17	Anūpsahr ...	5,162	781	m. 4 37 12	m. 0 5 13	m. 0 29 7
18	Khurja ...	20,880	10,414	m. 7 37 0	m. 0 28 4	m. 0 37 3
19	Sikandrabad ...	10,846	6,443	m. 5 39 12	m. 0 7 5	m. 1 0 6
20	Koil ...	53,433	13,898	m. 9 4 7	m. 0 13 4	m. 1 31 9
21	Hathras ...	26,319	...	m. 7 0 0	m. 0 9 6	m. 2 0 11
22	Atrauli ...	9,033	2,732	m. 5 19 15	m. 0 6 9	m. 1 0 14
23	Sikandra Rao ...	7,397	310	m. 5 20 13	m. 0 4 0	m. 0 28 5
24	Muttra ...	58,256	6,145	m. 7 38 5	m. 0 18 6	m. 0 38 6
25	Brindaban ...	22,162	934	m. 7 6 0	m. 0 15 2	m. 0 18 5
26	Kosi ...	7,608	1,756	m. 6 27 1	...	...
27	Agra ...	1,58,664	71,266	m. 9 5 14	m. 0 15 14	m. 1 2 13
28	Fatehpur-Sikri ...	4,358	248	m. 13 7 4	m. 0 8 5	m. 0 20 7
29	Firozabad ...	9,659	1,790	m. 8 25 5	m. 0 5 9	m. 0 28 3
30	Farukhabad cum Fatehgarh ...	54,208	763	m. 5 38 9	m. 0 7 1	m. 0 15 3
31	Mainpuri ...	16,135	1,040	m. 6 7 2	m. 0 6 0	m. 0 6 0
32	Etāwah ...	33,293	2,863	m. 13 30 7	m. 0 7 12	m. 0 37 14
33	Etah ...	11,285	1,097	m. 7 23 2	m. 0 17 7	m. 1 15 9
34	Soron ...	8,577	2,880	m. 5 5 8	...	m. 1 15 1
35	Kāsganj ...	18,821	1,670	m. 10 0 0	...	...
36	Marchra ...	4,329	510	m. 4 31 11	m. 0 4 11	m. 0 12 11
37	Aliganj ...	3,501	208	m. 5 9 7	m. 0 4 14	m. 0 20 10
38	Jalesar ...	9,219	1,937	m. 6 4 8	m. 0 11 7	m. 0 34 4
39	Bijnor ...	8,687	163	m. 5 29 8	...	...
40	Chandpur ...	6,994	130	m. 6 14 9	m. 0 2 2	m. 0 32 3
41	Dhampur ...	6,811	831	m. 13 22 1	...	...
42	Nagina ...	11,487	1,018	m. 7 11 4	...	...
43	Najibabad ...	12,932	499	m. 9 10 13	...	...
44	Moradabad ...	63,206	13,144	m. 5 39 10	m. 0 0 14	m. 1 0 8
45	Chandausi ...	34,624	11,597	m. 7 21 7	m. 0 8 4	m. 3 2 15
46	Amroha ...	18,687	1,135	m. 4 35 11	...	m. 0 33 3
47	Sambhal ...	21,326	4,724	m. 4 34 14	m. 0 0 1	m. 2 3 12
48	Budaun ...	30,674	2,192	m. 7 12 12	m. 0 6 5	m. 0 27 0
49	Bareilly ...	94,034	6,5920	m. 5 25 13	...	...
50	Shāhjahānpur ...	59,702	...	m. 5 38 10	m. 0 1 11	m. 1 38 6
51	Tilhar ...	11,330	2,182	m. 5 7 5	...	...
52	Pilibhit ...	30,427	7,194	m. 5 19 10	...	...
53	Bisalpur ...	3,115	80	m. 2 26 7	...	...
54	Fatehpur ...	13,134	694	m. 4 24 5	m. 0 6 10	m. 0 9 12
55	Bānda ...	26,461	3,806	m. 4 28 13	m. 0 9 5	m. 0 24 10
56	Allahabad ...	2,39,460	33,679	m. 6 26 5	m. 0 0 5	m. 0 17 12
57	Jaunpur ...	35,354	4,257	m. 7 36 1	m. 0 0 3	m. 0 34 12
58	Azamgarh ...	16,735	1,031	m. 8 27 0	...	...
59	Mirzapur ...	66,491	18,381	m. 6 9 13	m. 0 5 10	m. 0 18 4
60	Chunar ...	8,271	492	m. 8 19 6	...	...
61	Benares ...	1,76,674	19,237	m. 7 26 2	m. 0 9 2	m. 0 18 6
62	Ghāzipur ...	46,019	5,693	m. 9 14 14	...	...
63	Gorakhpur ...	56,310	4,803	m. 5 9 4	m. 0 4 13	m. 0 9 2
64	Jhānsi ...	15,288	17	m. 4 30 12	m. 0 8 2	m. 0 16 12
65	Mau Rānipur ...	13,950	765	m. 6 16 7	m. 0 7 8	m. 0 6 13
66	Orai ...	12,333	515	m. 6 11 9	m. 0 9 12	m. 0 25 0
67	Kālpī ...	16,620	5,493	m. 13 9 12	m. 0 9 3	m. 1 34 14
68	Kunch ...	9,982	3,200	m. 6 22 3	m. 0 9 13	m. 0 37 12
69	Lalitpur ...	9,666	2,290	m. 9 7 12	m. 0 9 3	m. 0 5 8
70	Almora ...	7,150	78	...	m. 0 8 4	m. 0 4 2
71	Lucknow ...	2,99,694	13,475	m. 3 21 3	m. 0 6 5	m. 0 8 12
72	Nawābganj (Bera Banki) ...	12,068	212	m. 4 24 2	...	m. 0 5 7
73	Sitapur ...	20,377	11,056	m. 4 13 9	m. 0 2 2	m. 0 27 11
74	Khairabad ...	7,167	300	m. 5 13 4	m. 0 2 0	m. 0 12 4
75	Sandila ...	7,531	446	m. 5 20 2	m. 0 1 15	m. 0 20 3
76	Fyzabad ...	73,489	13,997	m. 5 30 1	m. 0 0 10	m. 1 4 12
77	Bahraich ...	27,136	3,524	m. 7 38 9	m. 0 5 3	m. 0 20 9
78	Nanpara ...	7,618	500	m. 6 34 8	m. 0 5 10	m. 0 19 4
79	Rae Barali ...	19,214	120	m. 5 21 15	m. 0 6 7	m. 0 12 4
80	Sultānpur ...	10,935	978	m. 4 20 12	m. 0 4 14	m. 0 22 14
	Total ...	18,94,676	4,38,649	m. 6 23 0	m. 0 5 10	m. 0 24 13

Excluding Naini Tal, where the octroi receipts are

OF FORM No. III.

by the Municipalities of the North-Western Provinces and Oudh during 1887-88.

or expenditure per head of population.

Ghi.	Oil and oilseeds.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.	Number.	Remarks.
m. 0 3 11	m. 0 3 2	m. 0 2 12	r. 1 15 10	r. 7 3 2	r. 1 12 6	1	
m. 0 7 1	m. 0 3 10	m. 0 3 12	r. 0 10 11	r. 7 1 8	m. 0 4 4	2	
m. 0 2 0	m. 0 1 11	m. 0 4 15	r. 0 13 9	r. 4 10 6	m. 0 3 11	3	
m. 0 5 1	m. 0 15 5	m. 0 13 1	r. 3 4 6	r. 13 2 3	r. 3 10 1	4	
m. 0 3 7	m. 0 2 12	m. 0 2 7	r. 0 10 8	r. 2 10 1	m. 0 0 10	5	
m. 0 2 3	m. 0 3 8	...	r. 0 13 5	r. 3 3 5	m. 0 1 1	6	
m. 0 3 9	m. 0 8 4	m. 0 4 1	r. 0 11 6	r. 7 2 1	m. 1 7 10	7	
m. 0 5 14	m. 0 9 14	m. 0 2 15	r. 1 1 7	r. 5 15 8	r. 0 12 9	8	
m. 0 4 4	m. 0 6 0	m. 0 1 10	r. 0 4 4	r. 1 9 9	r. 0 2 11	9	
m. 0 3 3	m. 0 1 15	m. 0 2 1	r. 0 9 9	r. 5 13 9	r. 2 2 7	10	
m. 0 3 13	m. 0 2 9	m. 0 1 10	r. 0 12 3	r. 4 14 10	r. 0 14 5	11	
m. 0 4 0	m. 0 5 4	m. 0 3 8	r. 1 13 6	r. 6 11 4	r. 2 1 1	12	
m. 0 1 10	m. 0 2 9	m. 0 3 3	r. 1 2 5	r. 6 2 4	r. 2 2 0	13	
m. 0 2 15	m. 0 3 4	m. 0 9 2	r. 1 9 11	r. 5 6 2	r. 1 5 4	14	
m. 0 1 2	m. 0 3 12	m. 0 3 9	r. 0 13 3	r. 4 1 5	r. 0 11 3	15	
m. 0 3 9	m. 0 2 9	m. 0 3 13	r. 0 10 5	r. 5 3 4	r. 0 14 7	16	
m. 0 2 9	m. 0 1 15	r. 0 4 4	r. 0 10 3	r. 3 5 4	r. 0 5 5	17	
m. 1 1 2	m. 0 6 3	r. 0 1 7	r. 0 14 2	r. 3 11 0	r. 0 13 5	18	
m. 0 2 14	m. 0 6 7	r. 0 1 11	r. 1 0 6	r. 4 15 3	r. 1 6 11	19	
m. 0 4 1	m. 0 5 5	m. 0 3 2	r. 1 3 4	r. 7 7 6	r. 1 3 7	20	
m. 0 3 4	m. 0 6 10	m. 0 1 5	m. 0 18 4	...	...	21	
m. 0 1 11	m. 0 5 3	m. 0 3 4	r. 0 12 0	r. 4 2 8	r. 0 15 9	22	
m. 0 1 13	m. 0 5 7	m. 0 2 7	r. 0 12 6	r. 3 15 3	r. 0 12 0	23	
m. 0 8 0	m. 0 5 5	m. 0 3 10	r. 1 6 9	r. 6 11 8	r. 1 11 0	24	
m. 0 10 5	m. 0 6 13	m. 0 3 0	r. 0 15 10	r. 6 14 6	r. 2 0 6	25	
m. 0 4 3	m. 0 1 0	m. 0 2 6	r. 1 9 4	r. 6 7 9	r. 1 14 5	26	
m. 0 5 12	m. 0 2 3	m. 0 3 15	r. 0 14 11	r. 9 7 9	r. 1 9 11	27	
m. 0 1 8	m. 0 5 12	m. 0 2 7	r. 0 12 3	r. 6 5 7	r. 0 4 11	28	
m. 0 2 4	m. 0 0 9	m. 0 1 9	r. 1 4 0	r. 8 15 7	r. 1 4 6	29	
m. 0 3 11	m. 0 1 8	m. 0 1 15	r. 1 0 2	...	r. 6 3 1	30	
m. 0 4 0	m. 0 6 3	m. 0 3 9	r. 0 13 3	r. 6 2 9	...	31	
...	m. 0 1 11	m. 0 3 9	r. 1 3 7	r. 10 2 8	r. 1 15 3	32	
m. 0 5 1	m. 0 6 4	m. 0 8 1	r. 1 10 9	r. 16 10 4	r. 3 5 4	33	
m. 0 5 4	m. 0 3 10	...	r. 0 1 11	r. 5 4 5	r. 1 14 8	34	
m. 0 4 3	m. 0 12 0	m. 0 4 1	r. 0 10 0	r. 8 3 8	r. 2 2 4	35	
m. 0 1 13	m. 0 3 6	m. 0 2 5	r. 0 9 4	r. 3 2 7	r. 0 5 0	36	
m. 0 1 8	m. 0 3 15	m. 0 0 14	r. 0 8 9	r. 4 6 5	r. 0 4 9	37	
m. 0 2 4	m. 0 3 9	m. 0 3 10	r. 0 15 5	r. 4 9 1	r. 1 7 9	38	
m. 0 2 1	m. 0 3 3	m. 0 2 5	r. 0 12 2	r. 4 1 10	r. 0 10 6	39	
m. 0 1 2	m. 0 4 8	m. 0 4 10	r. 1 5 10	r. 4 13 0	r. 0 9 5	40	
m. 0 2 15	m. 0 6 4	m. 0 4 15	r. 2 5 2	r. 4 1 5	r. 5 13 3	41	
m. 0 1 2	m. 0 3 15	m. 0 3 2	r. 1 7 2	r. 3 15 2	...	42	
m. 0 3 2	m. 0 5 3	m. 0 4 5	r. 1 13 9	r. 6 9 2	...	43	
m. 0 3 5	m. 0 7 5	m. 0 2 7	r. 1 9 1	r. 8 8 10	r. 2 5 5	44	
m. 0 3 8	m. 0 6 11	m. 0 10 1	r. 3 15 8	r. 11 11 3	r. 4 0 4	45	
m. 0 1 11	m. 0 2 7	m. 0 2 11	r. 0 12 4	r. 3 0 6	r. 0 7 11	46	
m. 0 1 2	m. 0 4 8	m. 0 5 9	r. 0 14 7	r. 3 14 10	r. 0 9 4	47	
m. 0 2 9	m. 0 4 9	m. 0 7 6	r. 0 14 4	r. 5 15 6	r. 2 7 10	48	
m. 0 3 1	m. 0 6 0	m. 0 0 11	r. 1 11 4	r. 8 2 8	r. 2 11 6	49	
m. 0 1 11	m. 0 7 11	m. 0 1 2	r. 1 4 11	r. 4 14 1	r. 1 4 2	50	
m. 0 1 8	m. 0 4 14	m. 0 3 5	r. 1 9 1	r. 10 7 10	r. 2 1 11	51	
m. 0 3 4	m. 0 1 10	m. 0 5 3	r. 1 6 5	r. 9 9 8	r. 1 8 0	52	
m. 0 1 4	m. 0 1 10	m. 0 3 6	r. 0 10 9	r. 5 15 8	r. 1 0 6	53	
m. 0 2 1	m. 0 4 0	m. 0 0 4	r. 0 5 5	r. 8 4 3	r. 0 10 4	54	
m. 0 3 4	m. 0 5 6	m. 0 2 5	r. 1 5 0	r. 7 5 0	r. 1 0 5	55	
m. 0 4 6	m. 0 4 9	m. 0 1 13	r. 1 5 10	r. 7 6 1	r. 1 11 5	56	
m. 0 1 15	m. 0 14 0	m. 0 5 3	r. 1 3 1	r. 4 9 7	r. 1 14 3	57	
m. 0 2 0	m. 0 3 4	m. 0 8 8	r. 1 10 9	...	...	58	
m. 0 4 5	m. 0 4 6	m. 0 4 7	r. 1 1 11	r. 8 4 9	...	59	
m. 0 2 6	m. 0 3 12	m. 0 4 7	r. 0 12 7	r. 7 10 6	r. 0 7 4	60	
m. 0 5 9	m. 0 5 4	m. 0 3 6	...	r. 7 0 0	r. 0 5 10	61	
m. 0 1 15	m. 0 3 8	m. 0 3 3	r. 1 5 2	...	r. 1 8 10	62	
m. 0 2 2	m. 0 4 0	m. 0 6 2	r. 0 11 5	r. 10 8 4	r. 1 10 0	63	
m. 0 2 14	m. 0 5 1	m. 0 3 3	r. 0 10 2	r. 5 2 3	r. 1 2 2	64	
m. 0 3 2	m. 0 5 14	m. 0 4 10	r. 0 13 6	r. 0 10 11	r. 2 0 2	65	
m. 0 4 4	m. 0 5 5	m. 0 3 5	r. 0 9 10	r. 6 15 4	...	66	
m. 0 3 15	m. 0 7 4	m. 0 4 3	r. 0 5 2	r. 8 12 2	m. 0 0 3	67	
...	...	m. 0 12 11	r. 1 2 1	r. 6 14 4	...	68	
m. 0 3 8	m. 0 8 6	m. 0 2 15	r. 1 11 10	r. 10 11 10	r. 2 0 7	69	
...	...	m. 0 5 10	r. 0 2 7	r. 10 10 11	r. 1 0 10	70	
m. 0 4 4	m. 0 4 9	m. 0 1 15	r. 1 10 8	r. 6 10 10	r. 1 8 1	71	
m. 0 1 11	m. 0 0 11	m. 0 1 9	r. 1 11 2	r. 0 9 0	r. 2 6 1	72	
m. 0 2 4	m. 0 3 9	m. 0 4 9	r. 1 0 4	r. 7 14 7	r. 2 13 6	73	
m. 0 1 0	m. 0 2 0	m. 0 1 13	r. 1 1 3	r. 3 4 5	r. 0 4 10	74	
m. 0 1 1	m. 0 1 3	m. 0 2 2	r. 0 14 1	r. 6 1 1	r. 1 1 1	75	
m. 0 3 5	m. 0 4 1	m. 0 1 3	r. 0 15 3	r. 6 9 7	r. 4 8 5	76	
m. 0 1 6	m. 0 3 10	m. 0 4 4	r. 1 8 1	r. 12 1 4	r. 5 4 9	77	
m. 0 4 5	m. 0 3 5	m. 0 4 13	r. 1 0 0	r. 7 9 5	r. 2 5 3	78	
m. 0 2 4	m. 0 4 6	m. 0 3 5	r. 1 13 9	r. 8 1 8	r. 1 6 3	79	
m. 0 0 13	m. 0 3 14	m. 0 10 12	r. 2 3 5	r. 14 11 4	r. 4 8 4	80	
m. 0 4 1	m. 0 4 13	m. 0 3 7	r. 1 6 6	r. 6 9 8	r. 1 9 2		

derived from the tax animals for slaughter only.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
NORTH-WESTERN PROVINCES AND OUDH
FOR THE YEAR 1891-92.

No. 3154 OF 1892.

FROM

THE HON'BLE T. W. HOLDERNESS, C.S.,
SECRETARY TO GOVERNMENT, N.-W. P. AND OUDH,

TO

THE SECRETARY TO THE GOVT. OF INDIA,
HOME DEPARTMENT.

Dated Allahabad, the 22nd December 1892.

SIR,

Municipal Dept.

I AM directed to submit for the information of His Excellency the Governor-General in Council the following report on municipal Taxation and Expenditure in the North-Western Provinces and Oudh for the year 1891-92 together with the usual statements.

2. To the previous laws regulating the working of Municipalities in these Provinces was added during the year the North-Western Provinces and Oudh Water Works Act, 1891, which received the assent of the Governor-General on 6th May 1891.

3. The year showed no change in the total number of municipalities, which remained at 103. Of these 97 are administered under Act XV of 1883, six only, as last year, being still under Act XV of 1873.

4. The dates of establishment of the various municipalities are given, as far as ascertainable, in Appendix A.-D.

5. Owing to the territorial redistribution of Revenue Commissionerships, which took place on the 1st April 1891, the divisional totals of municipalities for the year as compared with the previous year are greatly changed :—

1890-91.		1891-92.	
Meerut ...	26	Meerut ...	26
Agra ...	14	Agra ...	14
Rohilkhand ...	18	Rohilkhand... ..	18
Kumaun ...	3	Kumaun ...	3
Jhānsi ...	6		
Allahabad ...	5	Allahabad ...	10
	{ 4 }		
	{ 1 }	Benares ...	6
Benares ...	7		
	{ 5 }	Gorakhpur ...	2
	{ 2 }		
Sitapur ...	9		
Lucknow ...	3	Lucknow ...	12
Rae Bareli ...	3	Fyzabad ...	12
Fyzabad ...	9		

6. Of the 103 municipalities seven have a population of over 100,000, 10 of between 50,000 and 100,000, and 58 of between 10,000 and 50,000. The total population according to the revised figures of the census of 1891 was 3,270,160. The number of registered electors in the various municipalities was 55,052. As the population of the municipalities in which the elective system was in force was 3,174,051, the percentage of registered electors to population was 1·7 as against 2·13 in the previous year.

Elective system.

7. The elective system has not yet been extended to the six municipalities, which were without it in the previous year.

Number of actual voters.

8. Elections were held in 65 municipalities during the year. Of the persons entitled to vote in the various wards where elections took place, an average number of 26·7 all round actually voted as against 31·2 per cent. in the preceding year. The municipalities in which the largest number of votes were recorded were—

Mainpuri, where 86·9 per cent. of electors voted.

Dhampur „ 82·2 „ „

Fatehpur „ 94·4 „ „

On the other hand the public interest in the elections appears to have been slight in—

Jalesar, where 7·9 per cent. of electors voted.

Mau Rānipur „ 15·2 „ „

Meerut „ 16·1 „ „

Nanpara „ 18·2 „ „

Bulandshahr „ 24·1 „ „

Ex officio and non-official
Chairmen.

9. The same six towns as last year have an *ex officio* Chairman of the Board in the person of the District Magistrate.

In all the other municipalities to which Act XV of 1883 applies, the Municipal Boards elect their own Chairman under the provisions of section 18; but as a matter of fact the following six municipalities alone have elected non-official chairmen :—

Bilsī.	Bhinga.
Fatehpur.	Muhamdi.
Nanpara.	Fyzabad.

Constitution of Boards
and Committees.

10. The constitution of the Boards and Committees of the various municipalities as they actually existed at the close of the year 1891-92 is shown by divisions below :—

Division.	<i>Ex officio</i> .	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
Meerut ...	...	43	274	317	67	250	45	272
Agra ...	4	45	173	222	42	180	20	202
Rohilkhand ...	4	42	232	278	33	245	14	264
Allahabad ...	24	49	116	189	43	146	29	160
Benares ...	1	16	87	104	16	88	7	97
Gorakhpur ...	...	9	28	37	8	29	2	35
Kumaun ...	3	7	20	30	6	24	9	21
Lucknow ...	1	34	157	192	35	157	18	174
Fyzabad ...	...	37	149	186	37	149	12	174
Total ...	37	282	1,236	1,555	287	1,268	156	1,399

11. The following boards held the largest number of meetings during the year :—

					<i>Total number of meetings.</i>
Allahabad	...	...	...	...	49
Kasganj	...	...	...	...	38
Cawnpore	...	...	...	...	36
Hapur	...	...	...	...	34
Naini Tal	...	...	...	...	34
Shahabad	...	...	...	...	33
Chandausi	...	...	...	...	30

But this comparison does not imply that these boards were necessarily the most attentive to their duties. A number of boards, of which Benares and Fyzabad are perhaps the best examples, work by means of separate committees for the different departments of administration.

In the following municipalities the number of meetings held was comparatively small :—

				<i>Total number of meetings.</i>
Káshipur	...	...	...	5
Bijnor	...	...	...	9
Orai	...	...	...	10
Almora	...	...	...	10
Saháranpur	...	...	...	11

The average number of meetings held in each municipality was 20·5 as against 19·3 in the previous year. Out of a total number of members averaging 15 the average attendance at each meeting amounted to 8·4. Thus the average attendance throughout the provinces was 56 per cent. of the total number of members. The best attended meetings were held at—

Sikandrabad, where there was an average attendance of 75 per cent. of the members.

Marehra	„	„	68.3	„
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The lowest figures are shown in—

Dehra, where there was an average attendance of only 33·5 per cent. of the members.

Bareilly	"	"	42.5	"
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12. The octroi schedules of the following municipalities were revised during the year, though in no case were the revisions of importance :—

Revision of octroi schedules and other taxation.

Budaun.	Fatehpur.
Nanpara.	Kairana.
Etáwáh.	Jaunpur.
Sultánpur.	Bisalpur.
Firozabad.	Sikandrabad.

In the Naini Tal Municipality the following taxes were imposed : (a) an enhanced tax on rentals on houses and lands ; (b) an additional tax imposed on dogs, horses, and servants ; (c) a capitation tax of three annas

per mensem on all regular inhabitants of the bazár (over the age of ten years) who do not maintain and use private latrines, in lieu of the capita-tion tax of two annas per mensem, which was imposed in February 1870 on all persons using the public latrines in the municipality.

Revision of rules.

13. Rules for the refund of octroi duty were framed and approved by Government for the Bulandshahr, Sikandrabad, Bánda, Anúpshahr, Chunar, Bahraich, Meerut, and Sultánpur Municipalities. Under sec-tion 55, Act XV of 1883, rules were made by the following munici-palities :—

Etawah, for the better control of sale of poisons.	}	Mainpuri.	General rules.
Muttra, for the burning of corpses.		Cawnpore.	
		Moradabad.	
		Sultánpur.	

The Lalitpur, Balrámpur, Pihani, Sitapur, Hardoi, Nawábganj (Bara Banki), Orai, Kálpi, and Kúncb Municipalities made rules as to the registration of births and deaths ; and the under-mentioned munici-palities made rules for the destruction of ownerless dogs :—

Almora.	Mirzapur.	Bijnor.
Fatehgarh <i>cum</i> Farukhabad.	Sambhal.	Dhámput.
Bulandshahr.	Cawnpore.	Bareilly.
Dehra.	Mainpuri.	Roorkee.
Kasganj.	Jhánsi.	Agra.
Etáwáh.	Pilibhít.	Fatehpur Síkri.
Jaunpur.	Moradabad.	Allahabad.
Atrauli.	Amroha.	Firozabad.
Muzaffarnagar.	Benares.	Háthras.
		Naini Tal.

In Lucknow a rule was made for the disposal of unclaimed property in the bonded warehouse, and rules were framed in the Chunar, Etáwáh, and Sultánpur Municipalities for the assessment and collection of a tax on weighmen. The Sitapur Municipal Board was also authorized to levy a fee on all weighmen and porters practising in the Thompson-ganj Bazár.

Act XIV of 1879, the Hackney Carriage Act, was extended (1) to the Sikandra Rao Municipality and (2) to the Fatehgarh railway station and the road leading thereto from the Fatehgarh-Farukhabad road and also to such portions of the Fatehgarh-Farukhabad road as lay beyond the limits of the cantonment and municipality of Farukh-abad.

The North-Western Provinces and Oudh Water Works Act, I of 1891, was extended to the Allahabad, Agra, and Cawnpore Munici-palities ; and rules were sanctioned under sections 36 and 37 for the Allahabad Municipality.

Revision of boundaries.

14. The boundaries of the Agra, Bareilly, Chandausi, Sikandrabad, Meerut, and Gonda Municipalities were revised during the year.

Income.

15. The income, expenditure, and the opening and closing balances of the municipalities in each Division during the year are shown in the following table :—

Division.	Opening balance.	Income during the year.	Total funds available for disposal.	Total expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Meerut	85,190	5,78,445	6,63,635	5,94,755	68,880
Agra	45,800	6,07,392	6,53,192	6,05,849	47,343
Rohilkhand	54,027	4,49,439	5,03,466	4,46,064	57,402
Allahabad	1,14,645	14,23,588	15,38,233	9,92,222	5,46,011
Benares	1,59,682	19,90,682	21,50,364	18,90,639	2,59,725
Gorakhpur	12,857	69,257	82,114	74,812	7,802
Kumaun	12,308	84,180	96,488	91,870	4,618
Lucknow	43,630	3,99,324	4,42,954	3,69,213	73,741
Fyzabad	34,203	2,05,530	2,39,733	2,03,139	36,594
Total	5,62,342	58,07,837	63,70,179	52,68,063	11,02,116

NOTE.—To the income and expenditure should be added Rs. 1,50,000, the amount of a loan made to the Naini Tal Committee and expended by them in water and sewerage works during the year. The sum was omitted from the accounts submitted by the Committee as it had been held apart from ordinary income and expenditure. Its omission was not noticed until the statements appended to this report had been printed off.

It will be noticed that there is a difference of Rs. 4,580 between the closing balance as reported last year and the opening balance of the year under report. This difference is due to the following :—

(1) In the accounts of the Meerut, Budaun, and Naini Tal Municipalities for 1890-91, the sums of Rs. 4,547, Rs. 9, and Rs. 150 respectively were erroneously included. These amounts have now been expunged.

(2) The addition of the sums of Rs. 61 and Rs. 65 respectively has been made to the closing balances of the Pilibhit and Nanpara Municipalities. These sums were erroneously omitted in the accounts of the previous year.

16. The following six municipalities had the largest balances at credit at the commencement of the year :—

	Rs.		Rs.
Benares	1,49,688	Lucknow	26,423
Allahabad	1,01,034	Hardwar Union	12,914
Agra	17,878	Saharanpur	11,503

The following had the largest balances at the close of the year. The balances of the first two towns included loan funds held temporarily pending the execution of water works for which they had been borrowed.

	Rs.		Rs.
Cawnpore	5,12,187	Pilibhit	17,230
Benares	2,49,900	Fatehgarh cum Farukhabad	17,026
Lucknow	51,954	Allahabad	14,192

17. The total income amounted to Rs. 58,07,837 against Rs. 47,76,959 in the previous year, showing an increase of Rs. 10,30,878. Including the opening balance, the total assets were Rs. 63,70,179. The year's income was derived from the following sources :—

	Rs.
Municipal rates and taxes	23,97,124
Realizations under special Acts	75,827
Revenue derived from municipal property and powers apart from taxation	5,65,556
Grants and contributions (for general and special purposes)	10,99,075
Miscellaneous	42,936
Loans and other extraordinary items	16,27,319
Total	58,07,837

Forms of taxation.

18. The principal form of taxation was octroi, which was in force in 82 municipalities. The other systems of taxation were as follows :—

				Municipalities.
Tax on houses and lands in	...	...	...	21
„ animals and vehicles in	...	...	...	14
„ professions and trades in	...	...	...	23
Tolls on roads and ferries in	...	...	...	5
Water rate in	...	...	...	1
Conservancy (including scavenging and latrine rates) in	...	...	...	2
Tax on servants in	...	...	...	1
Stall tax in	...	...	...	1
Site tax in	...	...	...	1
Tax according to circumstances and property in	...	...	...	10

Octroi.

19. The total gross income from octroi was Rs. 26,75,916, as compared with Rs. 24,31,773 of the preceding year. The total net income from the same source amounted to Rs. 20,80,766 against Rs. 20,08,955 in 1890-91 :—

				1890-91.	1891-92.
				Rs.	Rs.
Class I	...	...	...	11,91,179	12,07,970
„ II	...	...	...	77,125	81,966
„ III	...	...	...	1,20,203	1,27,832
„ IV	...	...	...	1,08,071	1,13,909
„ V	...	...	...	1,33,647	1,42,404
„ VI	...	...	...	65,632	53,122
„ VII	...	...	...	2,51,558	2,87,331
„ VIII	...	...	...	61,540	66,232
Total				20,08,955	20,80,766

The increase is general and is due partly to the full effect of certain enhanced taxes being seen only in the year of report and partly to the ordinary fluctuations of trade. The only large rise is in the income from cloth, the trade in which recovered from the local depression of the previous year.

Refunds and cases of over-consumption.

20. The following figures show the amount of refunds given compared with the amount of gross imports of the more important articles :—

			(a) Amount of gross imports.	(b) Amount on which refunds were given.	(c) Percentage of (b) on (a).
			Mds.	Mds.	
Grain	1890-91	...	2,08,16,976	33,69,512	16.1
	1891-92	...	2,47,81,781	60,00,676	24.2
Refined sugar	1890-91	...	7,80,062	3,66,836	46.9
	1891-92	...	7,82,620	3,58,394	45.7
Unrefined sugar	1890-91	...	17,62,101	4,41,644	25
	1891-92	...	15,68,977	4,11,492	26.2
Ghi	1890-91	...	3,14,012	56,165	17.8
	1891-92	...	3,10,654	53,225	17.1
Oil	1890-91	...	3,30,314	1,18,467	35.8
	1891-92	...	3,99,008	1,58,317	39.6
Tobacco	1890-91	...	3,57,649	77,053	21.5
	1891-92	...	2,93,417	85,940	29.2

			(a) Amount of gross imports.	(b) Amount on which refunds were given.	(c) Percentage of (b) on (a).
			Rs.	Rs.	
Drugs, gums, &c.	{ 1890-91	...	45,36,327	7,85,287	17·3
	{ 1891-92	...	46,08,228	6,97,567	15·1
Cloth	{ 1890-91	...	213,74,356	39,37,390	18·4
	{ 1891-92	...	249,62,871	41,22,833	16·5
Metals	{ 1890-91	...	52,56,243	12,08,133	22·9
	{ 1891-92	...	58,70,879	14,06,841	23·9

The large refunds under grain and oilseeds show that the export trade in these commodities, which was unusually brisk at the beginning of the year, was not hampered by the octroi. Unrefined sugars were dealt with less than in the preceding year, possibly owing to the predominating activity of the grain market. There was a bad crop of tobacco, and the stores of previous years were exported locally for sale in the districts: this accounts for the higher percentage of refunds. The larger imports of cloth and metal appear to represent a replenishment of stocks and were possibly connected with the exceptional amount of the grain exports. The figures given above seem to warrant the inference that the refund system adapts itself to trade with facility. The total sum paid in refunds of octroi tax amounted to Rs. 5,95,150 or 22·2 per cent. of gross octroi, as compared with Rs. 4,22,818 or 17·3 per cent. in the previous year.

The net average consumption per head of population of the more important articles stood as follows:—

			Mds. s. c.		
Grain	{ 1890-91	...	...	6	3 10
	{ 1891-92	...	...	6	21 15
	{ Government standard	...	...	7	0 0
Sugar	{ 1890-91	...	...	0	35 11
	{ 1891-92	...	...	0	33 12
	{ Government standard	...	...	0	33 0
Ghi	{ 1890-91	...	...	0	3 9
	{ 1891-92	...	...	0	3 9
	{ Government standard	...	...	0	4 0
Oil	{ 1890-91	...	...	0	2 15
	{ 1891-92	...	...	0	3 5
	{ Government standard	...	...	0	4 8
Tobacco	{ 1890-91	...	...	0	3 14
	{ 1891-92	...	...	0	2 14
	{ Government standard	...	...	0	4 0
			Rs. a. p.		
Drugs, gums, spices, &c.	{ 1890-91	...	...	1	4 11
	{ 1891-92	...	...	1	5 9
	{ Government standard	...	...	1	4 0
Cloth	{ 1890-91	...	...	6	1 5
	{ 1891-92	...	...	7	4 3
	{ Government standard	...	Rs. 4 to	6	0 0
Metals	{ 1890-91	...	...	1	6 7
	{ 1891-92	...	...	1	8 10
	{ Government standard	...	Re. 1-8 to	2	0 0

In all but cloth there is a more general approximation to the Government standards. These were exceeded, as is invariably the case, in several municipalities. The more marked cases of excess consumption of grain were—

			Actual figures.	Government standard.
			Mds. s. c.	Mds. s. c.
(1) Kálpi...	...	...	15 15 0	7 0 0
(2) Dhámpur	...	...	15 0 14	
(3) Kosi ...	...	...	10 25 15	
(4) Kásganj	...	...	9 32 3	
(5) Najibabad	...	...	9 27 3	

These are in the main explicable from local causes.

The principal instances of over-consumption in cloth were—

			Actual figures.	Government standard.
			Rs. a. p.	Rs. a. p.
(1) Almora	...	...	35 11 1	6 0 0
(2) Etah ...	...	...	17 5 3	
(3) Nanpara	...	...	14 15 3	
(4) Agra ...	...	...	14 8 5	
(5) Muzaffarnagar	...	...	14 8 2	

Four of these are headquarter municipalities, and Nanpara is the local market for part of Nipal. All are largely resorted to by the surrounding population for petty purchases on which it is not the purchaser's while to claim refund.

Taxes other than octroi.

21. As to the income from other heads of taxation the receipts from (1) tax on houses and lands, (2) tax on animals and vehicles, (3) tax on professions and trades, (4) tolls on roads and ferries, (5) water rate, (6) conservancy (including scavengering and latrine rates), (7) tax on servants, and (10) tax according to circumstances and property, showed increases; while those from (8) tax on stalls and (9) site tax showed decreases. The details of the receipts as compared with those of the previous year are given below :—

				1890-91.	1891-92.	Difference.
				Rs.	Rs.	Rs.
1. Tax on houses and land	...	...	...	67,492	74,800	+ 7,308
2. " animals and vehicles	...	...	...	35,796	30,940	+ 4,856
3. " professions and trades	...	...	...	1,02,506	1,14,467	+ 11,961
4. Tolls on roads and ferries...	...	...	...	26,195	27,949	+ 1,754
5. Water rate	...	...	...	...	6,936	+ 6,936
6. Conservancy (including scavengering and latrine rates)	...	...	...	15,630	16,585	+ 955
7. Tax on servants	...	...	...	2,622	2,993	+ 371
8. " stalls	...	...	...	280	220	- 60
9. Site tax	...	...	...	21,052	7,158	- 13,894
10. Tax according to circumstances and property	...	...	...	33,598	34,310	+ 712
Total				3,05,171	3,16,358	+ 11,187

Incidence of taxation.

22. The total net income from taxation was Rs. 23,97,124 against Rs. 23,14,126 of the previous year. The incidence of taxation per head of population within municipal limits was thus eleven annas and eight pies, as compared with the eleven annas and four pies of 1890-91. It was highest in the municipality of Naini Tal, where it fell under the

exceptional circumstances of a hill station at the rate of Rs. 4-5-8 per head, and lowest in Bhinga, where it was one anna and nine pies only.

23. Of receipts derived from sources other than taxation the following are the figures for the year :—

Receipt from sources other than taxation.

	Rs.
1. Realizations under special Acts	75,827
2. Rents of lands, houses, sarais, dāk bungalows, &c. ...	2,57,069
3. Sale proceeds of lands and produce of lands, &c. ...	59,116
4. Conservancy receipts (other than taxes and rates) ...	94,425
5. Fees and revenue from educational and medical institutions	10,482
6. Fees and revenue from markets and slaughter houses ...	84,951
7. Fees from fairs and registration of cattle	11,177
8. Fines under Municipal and other Acts	30,810
9. Interest of investments	15,600
10. Premium on loans	1,926
11. Grants and contributions (for general and special purposes)	10,99,075
12. Miscellaneous receipts	42,936
13. Loans and other Extraordinary items	16,27,319
Total	34,10,713

Item 13 includes receipts on loan accounts to the amount of Rs. 15,66,158,* in connection chiefly with various water supply schemes. The municipalities that borrowed for these purposes were Agra (Rs. 1,25,000), Cawnpore (Rs. 1,00,000), Allahabad (Rs. 3,10,058), and Benares (Rs. 10,00,000). The loans in all these cases were made by the Local Government.

24. The following statement shows the percentage of normal municipal revenue, including opening balance, spent under the principal heads of expenditure during 1891-92 :—

Municipal expenditure.

Division.	Normal income of the year, including opening balance.	Percentage of income spent on—						
		General administration.	Public safety.	Public health and convenience.	Public instruction.	Contributions.	Miscellaneous.	Extraordinary and debt.
	Rs.							
Meerut	6,53,635	11·6	14·5	47·7	3·2	7·1	...	5·7
Agra	5,28,192	11·9	16	37·7	3·2	5·7	9·4	...
Rohilkhand	4,88,966	13·2	16·6	44·4	5·9	6·1	3·8	...
Allahabad	6,28,168	9·3	10·8	51·3	2·1	4·2	16·9	...
Benares	4,70,672	10·6	14	34·4	2·1	3·1	13·5	...
Gorakhpur	82,114	12·1	12·1	54·6	8·2	2·5	...	...
Kumaun	96,488	5·2	8·9	63·5	1·2	...	10	5·8
Lucknow	4,42,954	11·8	17·9	45·7	4·2	2·7	...	...
Fyzabad	2,33,133	14·7	13·8	51·1	2·4	4	...	...
Total	36,24,322	11·4	14·6	44·5	3·4	4·7	7·1	...

* Note.—Exclusive of the Rs. 1,50,000 mentioned in the note to the table in paragraph 15 above.

The following abstract shows the heads of expenditure, normal and abnormal :—

	Rs.
1. General administration and collection charges...	4,14,471
2. Public safety	5,30,570
3. „ health and convenience :—	
(a) Water supply	17,22,882
(b) Drainage	1,01,061
(c) Conservancy (including road cleaning and watering) and latrines.	8,00,229
(d) Hospitals and dispensaries	98,201
(e) Vaccination	16,989
(f) Markets and slaughter houses	27,822
(g) Pounds	23,046
(h) Dâk bungalows and sarais	4,955
(i) Arboriculture, public gardens, &c.	45,903
(j) Registration of births and deaths	4,689
(k) Public works... ..	4,91,441
4. Public instruction	1,23,647
5. Contributions	1,71,975
6. Miscellaneous—	
(a) Interest on loans	1,75,629
(b) Actual cost of works done for private individuals...	11,697
(c) Census charges	16,430
(d) Miscellaneous charges	56,097
7. Extraordinary and debt—	
(a) Investments	9,151
(b) Payments to sinking fund	5,000
(c) Repayment of loans	3,14,095
(d) Advances	808
(e) Deposits	1,01,275

The above figures do not in every case admit of comparison with the figures given in paragraph 28 of the previous year's report, as in the forms of returns from which they are abstracted some changes have been made in the mode of classification of charges. The total expenditure, normal and abnormal, amounted to Rs. 52,68,063 against Rs. 47,90,926 in 1890-91. The increase is mainly due to the rise of the figures under water supply, drainage, and other public works. The following will show the amount spent under the above heads by the municipalities of Agra, Allahabad, Benares, Lucknow, and Cawnpore :—

	Agra.	Allahabad.	Benares.	Lucknow.	Cawnpore.
	Rs.	Rs.	Rs.	Rs.	Rs.
Water supply ...	1,59,687	3,00,100	12,22,548	6,043	9,220
Drainage ...	3,105	3,232	1,890	9,465	10,900
Public works ...	25,703	41,799	19,943	33,856	32,744

In Lucknow and Cawnpore the expenditure on water supply and drainage was preliminary to extensive projects which are now in active progress.

In towns other than the five above-mentioned, the following were the principal original works carried out during the year :—

<i>Name of Municipality.</i>	<i>Nature of work.</i>	<i>Amount expended.</i>
		Rs.
Hardwár Union	{ One hundred and fifty seats of movable iron latrines set up	5,652
	{ Boulder pavement in roads	5,106
Najibabad	... Construction of a well	2,107
	{ Latrines	1,835
Lucknow	{ Slaughter houses	1,932
	{ Bridges	4,298
	{ Pavements	2,839
Budaun	... Drainage	1,500
Koíl (Aligarh)...	{ Drains and culverts	1,607
	{ Two iron latrines	1,159
Sháhjahánpur	{ New dispensary (contribution)	10,000
	{ Town Hall (completion)	4,000
	{ Latrines	1,645
Cawnpore	{ Roads	4,985
	{ Dufferin Hospital (contribution)	13,000
Muzaffarnagar...	{ Drains	3,199
	{ Buildings	1,710
Sitapur	... Flood drainage	1,518
Jaunpur	... Free School	3,670
Mirzapur	... Clock Tower (completion)	1,793
Gházipur	... Latrines	3,431
	{ Three octroi posts	1,325
Gorakhpur	{ Dharamsála verandah (renewal)	1,825
	{ Drainage	1,669
Dehra	... Market	1,476
Roorkee	... Special work on Ganda nala	1,375
Bulandshahr	... Drains	2,968
Khurja	{ School room	1,438
	{ Paved and drained roads	2,006
Sikandrabad	... Drains	2,029
Brindaban	{ Municipal office room	1,179
	{ New pavements	1,112
Firozabad	... Female dispensary	3,051
Etáwáh	{ Iron latrines	1,311
	{ Bridge	1,413
	{ Vegetable market	1,214
Etah	{ Depôts for collection of night soil	1,091
Deoband	... Drains	1,023
	{ Victoria Hall	16,750
Fyzabad	{ Ten iron latrines	3,403
	{ Octroi posts	2,766
Rae Bareli	... Town Hall	2,000
Bela (Partábgarh).	... Market	2,812
Káshipur	... Re-roofing of sarai	1,906
	{ Public Works office building	1,000
Moradabad	{ Masonry drain known as Galu Kati	1,700
	{ Portico at the Town Hall	1,200
	{ Drains and culverts, &c.	1,054
Allahabad	... Cattle infirmary	3,911

Municipal projects for
• water supply and drain-
age.

25. The progress made during the year in water works projects needs only brief recital here.

Agra.—The works were visited by the Lieutenant-Governor in August, and as a result of the visit orders were issued (1) for the provision of more standposts and the extension of pipe lines, and (2) for the settling of accounts and permanent provision for working charges. Four series of extensions were proposed towards the end of the year, but nothing definite was sanctioned till after its close. The consideration of the financial position indicated an annual deficit of some Rs. 25,000. To meet this the proceeds of the pontoon bridge tolls were made over to the Board for 5 years from April 1st, 1892.

In July 1891 the Board were requested to enquire into the quality of the water of wells used for drinking purposes, and to close those which were found suspicious. The Board replied that the wells on or near the pipe lines were brackish and never used for drinking purposes, but that they would have the water of wells on the bank of the Jumna analyzed. This was done by the Chemical Examiner, and in October it was reported that these wells had been closed. It was not however till after the close of the year that the work of well-analysis was systematized. The supply of water from the works was constant and good throughout the year. The effect on the health of the city is already marked.

Allahabad.—The Board almost completed the drawing of the loan sanctioned, and were also assisted at the end of the year with a grant of Rs. 23,000 from Government. The Government also made over with effect from the 1st April 1892 the rents of the vegetable market and of certain "reserved" lands and also the surplus of the Māgh Mela Fair receipts to the Board. Mention has already been made of the rules made under the Water Works Act during the year. The collection of the water rate was delayed by the Board's spending a long time over the assessments. In the end no instalments could be collected during the year.

Arrangements were made during the year for the systematic analysis of all public wells by a specially appointed analyst, and for the closure of those found to be dangerous.

The supply of water has been constant and the consumption large. Eleven months' supply of filtered water pumped to the town amounted to 257,484,252 gallons, or an average daily supply of 780,255 gallons. The quantity of water actually drawn from the Jumna in an unfiltered state was 295,606,582 gallons, or 895,777 gallons a day. The excess over the filtered supply is due to the unfiltered water being used for sand washing and for cleaning out the tanks and scouring the sludge drains, and also to evaporation. The cost of the filtered water, exclusive of interest and sinking fund charges, has been 2.48 annas per thousand gallons. The military cantonment reservoir is supplied daily by the Khusru Bāgh engines. The total quantity of water supplied to the cantonment from the 1st October to the end of the year was 12,327,600 gallons.

The analysis of the filtered water has given almost uniformly good results.

Benares.—Work on the water supply project was pushed on steadily during the year in spite of the interruption caused by the riots of April 1891 ; almost all that remaining to be done at the pumping and distributing stations being finished, except the erection of the engines. Pipe laying was not begun till after the close of the year.

The commencement of the year also saw the completion of the assessment of the drainage rate which had been first notified as long before as 1887. The valuation for the assessment of water rate was also almost completed during the year.

The Board also found that to carry out the drainage works special powers were necessary, and the result of consultations with the Government was the inception of a Drainage Bill which is still before the Legislative Council.

Up to the end of the year the Board had drawn Rs. 10,50,000 in loans and Rs. 6,60,000 in gifts from Government. Since the end of the year further examination has been made of the financial position of the Board, and the water works have been opened, but it is unnecessary to give details in the present report.

Cawnpore.—In May 1891 the Board rejected the scheme they had accepted 10 months before. But as the Government insisted on the obligation resting on the Board to prepare an alternative scheme which would satisfy the sanitary requirements of the town, they eventually reconsidered their decision and after many committees and enquiries accepted in January 1892 a water supply scheme from the Ganges at an annual charge of Rs. 1,68,000, with a pumping station which was eventually fixed at Bhairoghát. The Government lent one lakh towards the work before the end of the year. It also promised a gift of 6 lakhs to assist the drainage scheme. Four lakhs of the 6 were actually drawn within the year.

About the same time conferences were held with the military authorities, who accepted the water works scheme, but objected in respect of the drainage project to the outfall sewer running through the cantonment. This point is still under discussion. To raise the necessary funds for the schemes the Board in November 1891 resolved that octroi must be imposed, but no further action was taken in this direction till the current year.

Lucknow.—The Board at the end of the previous year had decided to abandon the artesian well scheme and to take the water supply of the city from the Gumti. The preliminary project was laid before them by the Supervising Engineer in October 1891 and adopted by the Board in November. In February 1892 a rough estimate of cost was prepared amounting to Rs. 13,75,000. The main features of the scheme resemble those of the Allahabad works ; the Lucknow project is however designed to supply a city population of 200,000 and to allow

for extensions within the municipal area and also to the Cantonment. The project has since been more elaborated, the Cantonment has practically joined the scheme, contracts have been given, and the work formally begun, but these are matters for the next report.

Naini Tal.—The committee undertook during the year a water supply scheme to cost Rs. 40,000; a sewerage scheme for both the bazárs and for the houses along the side of the lake at a cost of Rs. 1,63,000; and the construction of coolies, sweepers, and jhampanis' lines at a cost of Rs. 27,000. The work was begun in October 1891, contracts being given to Messrs. Walsh, Lovett and Co. for the water scheme, and to Messrs. Richardson and Cruddas for the sewerage. The works were under the control of a special engineer deputed for the purpose by the Government. The greater part of the pipe laying and building was completed during the year.

The proposals for meeting the cost of the work and for extensions of the water supply were not fully considered till after the close of the year.

Mussooree.—During the year several plans for a water supply were considered and the Board finally accepted a modification of a scheme drawn up by Mr. Angus Campbell at a capital cost of Rs. 40,500. They also proposed to spend Rs. 5,000 on miscellaneous sanitary improvements; and to meet these charges they obtained locally a loan of Rs. 10,000 and from Government a promise of a loan of Rs. 36,000. To meet the annual charges and some recurring conservancy charges which the Board resolved to undertake, the tolls and duties on carriages and animals entering the limits were raised.

A proposal by the Board to take over the Landour bazár from the Military authorities as part of its sanitary scheme was rejected by the Commander-in-Chief.

Other sanitary improvements.

26. Details of the expenditure on conservancy of the different towns and cities will be found in Statement III. These are merely the annually recurring charges. The improvements in sanitary matters carried out during the year are noticeable only in the following places.

In Dehra the Board have had under consideration proposals for an improvement in the water supply and for the proper conservancy of the Civil Station. In both cases reference to Government came after the close of the year.

In Bareilly the whole conservancy system was re-organized during the year, the Board undertaking the service of all latrines and the cleaning of all the minor streets and lanes, which had previously been effected by private agency. No nightsoil is now removed except from municipal dépôts to the fixed trenching grounds where it is buried. From here it cannot be sold until it is thoroughly deodorized. At first some difficulty was experienced owing to the magnitude of the task having been underestimated; but the system is now gradually getting into good working order.

In Lucknow the system of surface drainage has been extended. A permanent establishment is also maintained for the purpose of keeping the underground drains clean by clearing them periodically throughout the year. About 9 miles of these were cleaned during 1891-92. The drainage of houses is also being improved by connecting it with the main drains; 4,044 feet of stone and brick drains were constructed during the year and 18 wells were cleaned, deepened, and repaired.

In Cawnpore the pitting system has been condemned by the Sanitary Commissioner and has also been found from experience to be very unsatisfactory. The Board have therefore decided on going back to the old trenching system and have leased 25 acres of land at Juhi for this purpose. This with the municipal land at Sisamau will serve the purposes of the Board until the drainage system is completed. Besides the usual repairs to drains, an aggregate length of 303 feet of pukka drains has been constructed. A drainage project for the sadar bazár is now under construction in connection with the water works and drainage projects. Sewage is to be carried by means of pipes under the canal to the Ganda Nála, and until the water works are completed water for flushing these pipes will be pumped up by a small engine from the canal. House connections, pail depôts, and latrines will also be included in this scheme.

In Muzaffarnagar the main drains of the civil station which run along the side of the Jansath road were completed and provided with a second masonry wall. The civil station is now perfectly drained. The sanitary arrangements have been very much improved. Some of the most dangerous cemeteries have been closed, and three new cemeteries well away from the town have been opened.

In Hardwár Union the following works were carried out during the year:—(1) the construction of a boulder pavement from Harkipairi to Naga ghát alongside the Ganges at Hardwár at a cost of Rs. 5,106, and (2) the erection of 150 seats of iron (movable) latrines on three different sites at a cost of Rs. 5,652.

In Agra no alteration was made in the conservancy system. The night soil and city sweepings were conveyed across the river to waste land and buried there in trenches. Last year there was hardly any appreciable sale of the manure from these pits, but during the year contracts for the sale of manure aggregating about Rs. 2,600 were made, and the Board anticipate that they will realize an income of something like Rs. 3,000 from this source during the current year. The flushing of the drains from the water works mains was carried out wherever this was practicable.

In Fatehgarh *cum* Farukhabad, in addition to the execution of necessary repairs to the existing drains, some 100 feet of open surface drain was built in muhalla Palra Talab. Some of the lanes were paved and the roads repaired. A large wall was also constructed in muhalla Háthi Khána to protect the road from being cut by water during the rainy season. The question of the drainage of the town, which is considered unsatisfactory, is under the consideration of the Board.

In Jhānsi two large drains were constructed at a total cost of Rs. 1,474 on the Gushainpura and Kotwāli roads for carrying off rain water of that part of the city. The drainage of the town is considered very imperfect. The supply of potable water is insufficient and practically none is available for flushing and cleansing of drains. A pipe water supply scheme is here also under the consideration of the committee.

In Nawābganj (Bara Banki) the drainage of the town was turned into the Jamuriya nāla. The total amount spent during the year on sanitary purposes in this town amounted to Rs. 5,124.

Constitution of Boards. 27. Appendix A-D shows the number of electors and the constitution and working of the Municipal Boards and Committees during the year.

Liabilities and claims. 28. *Appendix G*.—This is a statement of liabilities and claims. It is however incomplete as the column of claims does not include arrears of collections of taxes, rents, &c., nor do the liabilities of the various Boards for unpaid accounts, arrears of refunds, &c. find a place in it.

Grants. 29. Appendix H shows the grants made to municipalities from provincial or local funds. The total grants made during the year amounted to Rs. 10,49,256-1-6 as against Rs. 57,605-5-6 of the preceding year. Several municipalities are allowed to enjoy the usufruct of intra-municipal nazul lands and buildings, but the amounts so enjoyed are not included in this statement, being shown in the ordinary heads of income.

Water supply. 30. *Appendix I*.—This is a statement showing the sources of water supply in the municipalities.

Conservancy. 31. Appendix J deals with the mode of conservancy in the several municipalities. The total cost of the scavengering establishment, &c. amounted to Rs. 6,62,242-1-6 as against Rs. 6,35,756-4-7 in the previous year. The following Municipalities paid over Rs. 20,000 under this head :—

				1890-91.	1891-92.
				Rs.	Rs.
Bareilly	...	...	...	13,579	20,196
Meerut	...	...	...	20,272	21,000
Agra	...	...	...	36,875	32,151
Benares	...	...	...	46,497	43,876
Cawnpore	...	...	...	44,711	50,709
Allahabad	...	...	...	55,223	63,396
Lucknow	...	...	...	72,845	67,793

Educational grants-in-aid. 32. Appendix K shows the expenditure of municipalities during the year on schools. It does not include miscellaneous sums paid for matters connected with education, such as buildings, &c., or any portion of the municipal contributions (made partly for medical purposes and partly for education) paid to District Boards. It will be seen that 338 schools were aided at a total cost of Rs. 1,17,239 : the total average attendance at these schools being reported to have been 28,316 as against 19,451 of the previous year.

33. Appendices L and M give the special loans, and the loans raised outside Government account, owed by municipalities. Loans.

34. Appendix N refers to the vaccine operations carried on in the municipalities during the year. The results were in many cases extremely satisfactory. Where neglect was shown it was remarked on and Boards were reminded that the superintendence of vaccination was one of the most important duties entrusted to them. In all 141 vaccinators were employed at a total cost of Rs. 16,989; while the number of persons vaccinated reached a total of 108,189 against 95,374 in 1890-91. During the year the Vaccination Act was extended to the following municipalities:— Vaccination.

Dehra.	Bijnor.	Jhānsi.
Roorkee.	Chāndpur.	Orai.
Bulandshahr.	Nagina.	Kunch.
Koil (Aligarh).	Najibabad.	Naini Tal.
Muttra.	Ujhāni.	Sitapur.
Brindaban.	Sahaswan.	Hardoi.
Kosi.	Bareilly.	Sandila.
Agra.	Shāhjānpur.	Sandi.
Fatehpur Sikri.	Tilbar.	Lākhimpur.
Firozabad.	Pilibhīt.	Muhamdi.
Fatehgarh cum Fa-	Cawnpore.	Gonda.
rukhabad.	Fatehpur.	Rae Bareli.
Mainpuri.	Allahabad.	Atraula.
Etah.	Jaunpur.	Balrāmpur.
Soron.	Mirzapur.	Nawābganj.
Kāsganj.	Chūnar.	Partābgarh.
Marehra.	Benares.	
Jalesar.	Ballia.	

Applications from other Boards were pending at the close of the year, and a large number of extensions have since been notified.

35. Appendix O shows the registration of births and deaths. There were 108,977 births during the year and 119,247 deaths as against 114,239 births and 121,391 deaths in the preceding year. The ratio of births per 1,000 of population was 33·3, while that of deaths was 36·4. The figures were in many cases unsatisfactory, and in the orders on the several reports, as well as in general orders, stress has been laid on the duties of Boards in this respect. Registration of births and deaths.

36. Appendix P deals with the invested funds of Boards. It will be seen that out of a total invested sum of Rs. 3,46,894 at the credit of the municipalities of these provinces, Rs. 53,930-2-0 represent the proceeds derived from the sale of nazul land. The invested funds decreased owing to sales of securities by Allahabad, Cawnpore, and Fyzabad for the water works schemes and other public improvements. Nazul.

37. *Appendix Q.*—This is a statement showing the taxes in force in each municipality of these provinces and the rate at which each tax is levied. Taxes.

38. The reports of the several boards have been carefully considered by the respective Commissioners and by the Government. In all Conclusion.

cases where faulty administration appeared, attention was called to it; but on the whole the results of the year's working were good. Enquiries have been instituted by Government into the cause of high death rates in certain small towns in the Meerut Division, which will perhaps be found to raise the larger question of the unhealthiness of canal districts. In other respects the topics which arose in connection with the reports of the Boards were of purely local interest.

I have the honor to be,

SIR,

Your most obedient servant,

T. W. HOLDERNESS,

Secy. to Govt., N.-W. P. and Oudh.

NORTH-WESTERN PROVINCES AND OUDH
MUNICIPAL ACCOUNTS

FOR

1891-92.

STATEMENTS Nos. I. to IV.

134177

STATEMENT No. I OF 1891-92.

Abstract of Statement No. I, showing the Constitution of Municipal *Boards.*
Committees.

I.				II.			
Number of Municipalities under Act XV of 1873	...	6		Number of Municipalities under Act XV of 1883	...	97	
Population within municipal limits	...	112,025		Population within municipal limits	...	3,158,135	
Number of towns of which the Municipal Committees are—				Number of towns of which the Municipal Boards are—			
(a) Appointed by election	...	3		(a) Elected	...	5	
(b) Ditto ditto or partly by nomination	...			(b) Elected and appointed	...	89	
(c) Ditto by nomination only	...	3		(c) Appointed	...	3	
Aggregate number of members of Municipal Committees—				Aggregate number of members of Municipal Boards—			
(a) Ex-officio	...	26		(a) Ex-officio	...	11	
(b) Elected members	...	24		(b) Elected	...	1,212	
(c) Nominated members	...	34		(c) Nominated	...	248	
Of the above—				Of the above—			
(d) Officials	...	26		(d) Officials	...	261	
(e) Non-officials	...	58		(e) Non-officials	...	1,210	
(f) Europeans	...	21		(f) Europeans	...	135	
(g) Natives	...	63		(g) Natives	...	1,336	

STATEMENT No. II OF 1891-92.

Abstract of Statement No. II, showing the system of Taxation in force, and giving the Provincial totals of Income.

System of taxation :—				Totals of income.			
(a) Octroi in force in	...	82	Municipalities.	(a) Octroi Class I	Rs. 12,07,970	Realizations under special Acts	Rs. 75,827
(b) Tax on houses and lands in force in	...	21	do.	Ditto, II	81,966	Revenue derived from Municipal property and powers apart from taxation	5,65,556
(c) Tax on animals and vehicles in force in	...	14	do.	Ditto, III	1,27,832	Grants and contributions (for general and special purposes)	10,99,075
(d) Tax on professions and trades in force in	...	23	do.	Ditto, IV	1,13,909	Miscellaneous	42,936
(e) Tolls on roads and ferries in force in	...	5	do.	Ditto, V	1,42,404	Extraordinary and Debt	16,27,319
(f) Water-rate in force in	...	1	do.	Ditto, VI	53,122	Total income of the year, excluding balance	58,07,837
(g) Conservancy (including scavenging and latrine rates) in force in	...	2	do.	Ditto, VII	2,87,331	Balance of last year	5,62,342
(h) Servants tax in force in	...	1	do.	Ditto, VIII	66,232	Total income of the year including balance	63,70,179
(i) Stall tax in force in	...	1	do.	(b) Tax on houses and lands	74,800		
(j) Site tax in force in	...	1	do.	(c) Tax on animals and vehicles	30,940		
(k) Tax according to circumstances and property in force in	...	10	do.	(d) Tax on professions and trades	1,14,467		
				(e) Tolls on roads and ferries	27,949		
				(f) Water-rate	6,936		
				(g) Conservancy (including scavenging and latrine rates)	16,585		
				(h) Servants tax	2,993		
				(i) Stall tax	220		
				(j) Site tax	7,158		
				(k) Tax according to circumstances and property	34,310	Incidence of taxation per head of population	0 11 8
				Total income from taxation	23,97,124	Incidence of income per head of population	1 12 4

STATEMENT No. III OF 1891-92.

Abstract of Statement No. III, giving the Provincial Totals of Expenditure.

General administration and collection charge.							
(a) General administration (a) Office establishment, Inspection, Honorary Magistrates' establishment, &c.,	Rs. 1,16,361			(e) Vaccination	...	Rs. 16,989	
(b) Collection of taxes, including bonded ware-houses, establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.	2,86,039			(f) Markets and slaughter-houses	...	27,822	
(c) Collection of tolls on roads and ferries	2,111			(g) Pounds	...	23,046	
(d) Survey of land	1,501			(h) Dak bungalows and sarais	...	4,955	
(e) Refund	1,143			(i) Arboriculture, public gardens and experimental cultivation	...	45,903	
(f) Pensions and gratuities	7,316			(j) Registration of births and deaths	...	4,689	
<i>Public safety.</i>				(k) Public Works	...	4,91,441	
(a) Fire (establishment) purchase of fire engines, buckets, repairs, &c.	371			Public Instruction	...	1,23,647	
(b) Lighting (establishment, purchase of lamps, oil, repairs, &c.)	1,13,203			Contributions	...	1,71,975	
(c) Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	4,15,743			<i>Miscellaneous.</i>			
(d) Rewards for destruction of wild animals and snakes	1,253			(a) Interest on loans	{ For previous years	15,990	
<i>Public health and convenience.</i>					{ For current year	1,59,639	
(a) Water-supply { Capital outlay	1,660,861			(b) Actual cost of work done for private individuals	...	11,697	
	{ Establishment, repairs, &c.	62,021		(c) Miscellaneous	...	72,527	
(b) Drainage { Capital outlay	57,370			<i>Extraordinary and Debt.</i>			
	{ Establishment, repairs, &c.	43,691		(a) Investments	...	9,151	
(c) Conservancy (including road cleaning and watering) and latrines	8,00,229			(b) Payments to Sinking Fund	...	5,000	
(d) Hospitals and dispensaries	98,201			(c) Repayment of loans	...	3,14,095	
				(d) Advances	...	808	
				(e) Deposits	...	1,01,275	
				Total Expenditure	...	52,68,063	
				Closing balance	...	11,02,116	
				GRAND TOTAL	...	63,70,179	

(ii)

STATEMENT I.—Showing the Constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1892.

1	2	3	4	5	6								7
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Dehra ...	1	Dehra ...	Act XV of 1883.	21,881	...	3	17	20	7	13	10	10	
	2	Mussooree ...		9,486	...	2	10	12	2	10	11	1	
Sahāranpur ...	3	Sahāranpur ...		63,194	...	3	16	19	4	15	5	14	
	4	Hardwār Union ...		29,125	...	"	13	13	1	12	...	13	
	5	Deoband ...		19,250	...	...	13	13	1	12	...	13	
Muzaffarnagar ...	6	Roorkee ...		14,291	...	3	9	12	6	6	2	10	
	7	Muzaffarnagar ...		18,166	...	5	12	17	9	8	1	16	
	8	Kandhla ...		9,487	...	3	13	16	2	14	...	16	
Meerut ...	9	Kairana ...		18,420	...	2	13	15	3	12	...	15	
	10	Meerut ...		1,19,390	...	4	16	20	2	18	1	19	
	11	Ghāziabad ...		10,193	...	1	10	11	2	9	1	10	
	12	Shahdara ...		5,806	...	1	7	8	2	6	1	7	
	13	Baraut ...		6,781	...	1	7	8	2	6	1	7	
	14	Baghpat ...		6,292	...	1	10	11	2	9	1	10	
	15	Hapur ...		14,977	...	1	10	11	2	9	1	10	
	16	Pilkhua ...		5,441	...	2	6	8	2	6	2	6	
	17	Sardhana ...		12,059	...	1	10	11	2	9	1	10	
	18	Mowana ...		8,221	...	1	7	8	2	6	1	7	
Bulandshahr ...	19	Bulandshahr ...		16,931	...	2	6	8	3	5	1	7	
	20	Anūpshahr ...		7,952	...	1	7	8	2	6	1	7	
	21	Khurja ...		26,349	...	1	10	11	2	9	1	10	
	22	Sikandrabad ...		15,231	...	1	7	8	2	6	1	7	
Aligarh ...	23	Koil (Aligarh) ...		61,485	...	1	13	14	2	12	2	12	
	24	Hāthras ...		39,181	...	2	12	14	1	13	...	14	
	25	Atrauli ...		15,408	...	1	9	10	1	9	...	10	
	26	Sikandra Rao ...		13,024	...	...	11	11	1	10	...	11	
Muttra ...	27	Muttra ...		56,431	...	5	12	17	5	12	3	14	
	28	Brindaban ...		26,000	...	2	10	12	3	9	2	10	
	29	Kosi ...		8,404	...	1	11	12	3	9	2	10	
Agra ...	30	Agra ...		168,662	3	1	24	28	3	25	1	27	
	31	Fatehpur-Sikri ...		6,286	...	8	...	8	2	6	1	7	
	32	Firozabad ...		15,278	...	2	9	11	2	9	1	10	

STATEMENT I.—*Showing the Constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1892—(continued.)*

1	2	3	4	5	6								7
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Farukhabad ...	33	Fatehgarh cum Farukhabad.	Act XV of 1883.	73,009	...	1	28	29	5	24	1	28	
Mainpuri ...	34	Mainpuri ...		18,551	...	4	12	16	1	15	1	15	
Etawah ...	35	Etawah ...		38,793	...	4	15	19	4	15	3	16	
Etah ...	36	Etah ...		7,800	...	4	13	17	3	14	1	16	
	37	Soron ...		11,265	...	3	13	16	3	13	1	15	
	38	Kāsganj ...		16,050	...	3	13	16	3	13	1	15	
	39	Marehra ...		7,812	1	5	...	6	2	4	1	5	
Bareilly ...	40	Jalesar ...		18,420	...	2	13	15	3	12	1	14	
	41	Bareilly ...		107,785	3	2	27	32	3	29	2	30	
	42	Bijnor ...		16,236	...	3	12	15	2	13	1	14	
Bijnor ...	43	Chāndpur ...		12,256	...	1	12	13	1	12	...	13	
	44	Dhāmpur ...		6,708	...	1	9	10	1	9	...	10	
	45	Nagīna ...		22,150	...	1	12	13	1	12	...	13	
	46	Najibabad ...		19,410	...	1	12	13	1	12	...	13	
Budaun ...	47	Budaun ...		35,372	...	5	16	21	3	18	2	19	
	48	Bilsī ...		5,802	...	8	...	8	3	5	2	6	
	49	Ujhani ...		7,427	...	2	8	10	2	8	1	9	
	50	Sahaswan ...		15,601	...	3	9	12	1	11	...	12	
Moradabad ...	51	Moradabad ...		72,068	1	4	18	23	3	20	1	22	
	52	Chandausi ...		28,111	...	2	10	12	2	10	1	11	
	53	Amroha ...		35,230	...	3	13	16	1	15	...	16	
	54	Sambhal ...		37,226	...	1	19	20	1	19	...	20	
Shāhjahānpur ...	55	Shāhjahānpur ...		78,522	...	...	19	19	1	18	1	18	
	56	Tilhar ...		17,265	...	1	13	14	2	12	1	13	
Pilibhīt ...	57	Pilibhīt ...		33,799	...	4	13	17	3	14	1	16	
	58	Bisalpur ...		9,221	...	...	10	10	2	8	1	9	
Cawnpore ...	59	Cawnpore ...		163,779	...	5	22	27	3	24	4	23	
Fatehpur ...	60	Fatehpur ...		20,179	...	3	12	15	2	13	...	15	
Bānda ...	61	Bānda ...		23,071	...	1	19	20	6	14	3	17	
Allahabad ...	62	Allahabad ...		162,895	1	6	21	28	5	23	6	22	
Jhānsi ...	63	Jhānsi ...	Act XV, of 1873.	53,779	6	16	...	22	6	16	6	16	
	64	Mau Rānipur ...	Act XV of 1883.	19,675	...	5	18	23	4	19	1	22	

STATEMENT I.—*Showing the Constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1892—(continued.)*

1	2	3	4	5	6								7
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Jalaun ...	65	Orai ...	Act XV of 1873.	8,369	6	...	12	18	6	12	3	15	
	66	Kálpi ...		12,713	3	...	6	9	3	6	1	8	
	67	Kunch ...		13,408	3	...	6	9	3	6	1	8	
Lalitpur ...	68	Lalitpur ...		11,348	5	13	...	18	5	13	4	14	
Benares ...	69	Benares ...		213,168	1	6	18	25	3	22	3	22	
Mirzapur ...	70	Mirzapur ...	Act XV of 1883.	84,130	...	1	19	20	3	17	1	19	
	71	Chunar ...		11,423	...	1	9	10	1	9	...	10	
Jaunpur ...	72	Jaunpur ...		42,819	...	4	12	16	2	14	...	16	
Gházípur ...	73	Gházípur ...		44,970	...	4	19	23	3	20	2	21	
Ballia ...	74	Ballia ...		16,372	...	...	10	10	4	6	1	9	
Gorakhpur ...	75	Gorakhpur ...		63,620	...	5	16	21	4	17	1	20	
Azamgarh ...	76	Azamgarh ...		19,442	...	4	12	16	4	12	1	15	
Almora ...	77	Almora ...		6,126	...	1	9	10	1	9	1	9	
Naini Tal ...	78	Naini Tal ...	Act XV of 1873.	12,408	3	5	...	8	3	5	6	2	
	79	Káshipur ...		14,717	...	1	11	12	2	10	2	10	
Lucknow ...	80	Lucknow ...		2,73,028	1	7	24	32	2	30	5	27	
Unao ...	81	Unao ...		12,831	...	4	16	20	5	15	2	18	
Rae Bareli ...	82	Rae Bareli ...		18,798	...	4	18	22	4	18	2	20	
Sitapur ...	83	Sitapur ...	Act XV of 1883.	21,380	...	2	9	11	2	9	1	10	
	84	Khairabad ...		13,773	...	1	9	10	2	8	...	10	
Hardoi ...	85	Hardoi ...		11,152	...	3	13	16	8	8	4	12	
	86	Sháhabad ...		20,153	...	2	13	15	3	12	1	14	
	87	Sandila ...		16,813	...	4	16	20	2	18	...	20	
	88	Sáandi ...		9,639	...	1	10	11	2	9	1	10	
Kheri ...	89	Piháni ...		7,993	...	2	7	9	1	8	1	8	
	90	Lakhimpur ...		8,073	...	2	13	15	3	12	1	14	
	91	Muhamdi ...		6,932	...	2	9	11	1	10	...	11	

STATEMENT I.—*Showing the Constitution of the Municipalities in the North-Western Provinces and Oudh during the year ending 31st March 1892—(concluded.)*

1	2	3	4	5	6								7
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Fyzabad ...	92	Fyzabad ...	Act XV of 1883.	78,921	...	4	18	22	2	20	1	21	
	93	Tánda ...		19,724	...	2	15	17	4	13	1	16	
Gonda ...	94	Gonda ...		17,423	...	4	18	22	9	13	4	18	
	95	Nawábganj ...		9,213	...	2	9	11	2	9	1	10	
	96	Utraula ...		6,625	...	2	9	11	2	9	1	10	
	97	Balrámpur ...		14,849	...	...	19	19	2	17	1	18	
Bahraich ...	98	Bahraich ...		24,046	...	3	15	18	3	15	...	18	
	99	Nánpara ...		9,322	...	2	9	11	2	9	...	11	
	100	Bhinga ...		5,921	...	...	9	9	1	8	...	9	
Sultánpur ...	101	Sultánpur ...		8,751	...	5	15	20	7	13	1	19	
Partábgarh ...	102	Bela (Partábgarh) ...		6,486	...	11	...	11	1	10	1	10	
Bara Banki ...	103	Nawábganj (Bara Banki)		14,432	...	2	13	15	2	13	1	14	
Total, 1891-92		...	...	3,270,160	37	282	1,236	1,555	287	1,268	156	1,399	
Total, 1890-91 ...		...	...	3,262,708	61	256	1,218	1,535	271	1,264	143	1,392	

STATEMENT II.—*Showing the Income of the Municipalities in the*

1	2	3	4	5	6			
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal Rates and Taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarnagar.	Dehra ...	1	Dehra ...	4,617	...	...	...	...
		2	Mussooree ...	2,595	...	...	...	...
	Sahāranpur ...	3	Sahāranpur ...	11,503	20,175	1,737	2,113	3,906
		4	Hardwār Union ...	12,914	15,957	236	779	1,938
		5	Deoband ...	1,075	6,352	313	750	822
		6	Roorkee ...	1,107	...	...	...	...
	Muzaffarnagar ...	7	Muzaffarnagar ...	6,102	8,241	780	634	1,230
		8	Kāndhla ...	771	3,783	190	215	185
		9	Kairana ...	2,625	6,678	407	404	242
	Meerut ...	10	Meerut ...	114	53,868	39	5,196	7,180
		11	Ghāziabad ...	794	5,516	370	80	485
		12	Shahdara ...	231	1,962	100	222	41
		13	Baraut ...	353	2,086	97	167	259
		14	Bāghpat ...	599	2,966	292	152	480
		15	Hāpur ...	482	6,549	310	946	379
		16	Pilkhua ...	237	2,168	27	159	67
		17	Sardhana ...	918	4,447	500	404	595
		18	Mowana ...	270	2,386	233	291	432
	Bulandshahr ...	19	Bulandshahr ...	6,466	7,233	...	679	660
		20	Anūpshahr ...	2,805	3,569	...	235	264
		21	Khurja ...	7,490	13,329	...	1,595	1,268
		22	Sikandrabad ...	3,713	6,190	...	729	1,040
	Aligarh ...	23	Koil (Aligarh) ...	3,543	32,244	2,528	1,921	2,470
		24	Hāthras ...	7,868	15,323	...	1,736	1,130
		25	Atrauli ...	5,410	5,575	348	229	266
		26	Sikandra Rao ...	816	3,574	500	149	153
	Muttra ...	27	Muttra ...	385	32,958	1,161	2,939	3,142
		28	Brindaban ...	5,583	12,932	92	1,276	3,430
	Agra ...	29	Kosi ...	2,511	5,444	213	94	369
		30	Agra ...	17,878	1,07,636	9,727	10,049	9,151
		31	Fatehpuri-Sikri ...	584	2,274	299	87	...
		32	Firozabad ...	4,706	6,003	555	139	520

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Municipal Rates and Taxes—(continued).				
Octroi (a)—(concluded).				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...
...	...	...	...	...
3,596	983	3,272	1,701	42,483
618	411	4,006	2,280	26,225
560	395	2,154	215	11,661
...	...	...	...	...
1,641	1,383	3,109	663	17,731
133	91	767	79	5,443
677	...	1,195	95	9,698
4,148	2,553	15,102	2,909	90,995
192	85	1,047	195	7,970
8	27	275	...	2,635
259	63	1,168	316	4,415
271	74	666	57	4,958
335	204	1,362	310	10,395
170	106	247	78	3,022
340	314	1,113	208	7,921
114	88	672	73	4,289
777	138	1,804	193	11,484
213	66	495	69	4,911
1,406	90	1,765	263	19,716
679	119	1,574	141	10,472
2,117	612	5,145	954	47,991
2,391	927	1,000	...	22,557
380	—8	940	286	8,016
298	122	979	175	5,950
1,479	1,067	3,932	923	47,601
701	721	1,701	484	21,387
658	176	1,736	204	8,894
7,917	9,295	26,668	4,807	1,85,250
105	143	532	...	3,440
284	185	1,677	237	9,600

Municipal Rates and Taxes—(continued).

Tax on houses and lands (b).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water rate (f).	Lighting rate (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,300	...	...	...	...	...
22,625	768	...	12,984	...	...
2,860	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
3,053	...	...	...	...	...
...	518	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	568	...	...	...	...
343	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
1,300	...	...	...	...	...
494	634	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	1,301	...	...	6,936	...
...	...	...	...	...	...
...	...	...	...	...	...

Municipal Rates and Taxes—(concluded).

Conservancy (including scavenging and latrine rates) (h).	Other taxes (to be specified in detail, e.g., servant's tax, pilgrim tax, &c., in as many columns as may be necessary).				Total.
	Servant's tax (i).	Stall tax (j).	Site tax (k).	Tax according to circumstances and property (l).	
...	...	...	...	...	Rs. 9,300
...	2,993.	...	...	...	39,370
...	...	...	...	...	45,343
...	...	...	...	...	26,225
...	...	...	...	...	11,661
...	...	...	...	4,177	7,230
...	...	...	...	...	18,249
...	...	...	...	...	5,443
...	...	...	...	...	9,698
...	...	...	...	...	91,563
...	...	...	...	...	8,313
...	...	...	...	...	2,635
...	...	...	...	...	4,415
...	...	...	...	...	4,958
...	...	...	...	...	10,395
...	...	...	...	...	3,022
...	...	...	...	...	7,921
...	...	...	...	...	4,289
...	...	...	...	...	12,784
...	...	...	...	...	6,039
...	...	...	...	...	19,716
...	...	...	...	...	10,472
...	...	...	...	...	47,991
...	...	...	...	...	22,557
...	...	...	...	...	8,016
...	...	...	...	...	5,950
...	...	...	...	...	47,601
...	...	...	...	...	21,387
...	...	...	...	...	8,894
...	...	...	...	...	1,93,487
...	...	...	...	...	3,440
...	...	...	...	...	9,600

Realizations under special Acts.

From Pounds (a).	From Hackney-carriages (b).	From Licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			(d)	(e)	(f)	
						Rs.
551	...	...	...	...	...	551
24	...	...	...	...	...	24
633	64	...	...	...	...	697
919	...	...	...	...	...	919
246	...	...	...	...	...	246
397	126	...	...	...	...	523
436	...	...	...	...	...	436
368	...	...	...	...	...	368
258	...	...	...	...	...	258
208	387	...	...	...	...	595
501	33	...	...	...	...	534
410	...	...	...	...	...	410
402	...	...	...	...	...	402
167	...	...	...	...	...	167
285	...	...	...	...	...	285
142	...	...	...	...	...	142
301	...	...	...	...	...	301
342	...	...	...	...	...	342
553	150	...	...	...	...	703
389	27	...	...	...	...	416
633	91	...	...	...	...	724
288	114	...	...	...	...	402
422	417	...	...	...	...	839
311	260	...	...	...	...	571
247	...	...	...	...	...	247
402	...	...	...	...	...	402
898	748	...	...	...	...	1,646
397	...	...	...	...	...	397
618	...	...	...	...	...	618
1,772	541	...	...	...	...	2,313
448	...	...	...	...	...	448
393	...	...	...	...	...	393

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, sarais, dāk bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and Revenue from Educational Institutions (d).	Fees and Revenue from Medical Institutions (e).
Rs.	Rs.	Rs.	Rs.	Rs.
1,096	242	30	...	...
4,323	536	43	...	...
1,708	553	1,098	...	...
2,667	116	226	...	...
53	12	138	...	...
4,172	930	160	...	...
2,106	756	533	...	...
...	144	179	209	...
298	23	551	45	...
1 723	415	12,386	300	...
172	438	350	...	...
...	8	190	...	...
11	10	418	100	...
12	69	335	104	...
...	32	3,676	201	...
...	17	136	...	...
27	53	888	85	...
2	27	303	...	...
771	180	650	...	...
295	5	365	...	...
1,553	52	1,251	...	...
225	170	768	...	...
620	547	2,266	...	...
1,477	31	441	618	...
152	13	452	61	...
1	181	191	27	...
881	413	2,800	...	...
43	23	1,615	178	...
1,145	171	98	...	...
25,065	389	1,873	...	...
186	97	14	...	...
718	...	250	...	...

Revenue derived from Municipal property and powers apart from taxation—(contd.).

Fees and Revenue from Markets and Slaughter-houses (f).	Fees and Revenue from Tramways (g).	Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts (h).
		Fairs (i).	Registration (j).	(k)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,139	...	...	...	...	476
1,418	...	...	...	...	136
431	...	...	...	...	494
...	...	...	...	...	68
111	...	...	...	...	88
750	...	...	...	...	435
347	...	297	...	...	336
46	...	...	...	...	130
180	...	...	...	...	76
9,544	...	...	...	...	546
530	...	...	...	...	83
401	...	...	...	...	55
224	...	...	...	...	103
748	...	...	...	...	24
425	...	...	...	...	69
262	...	...	...	...	28
669	...	...	...	...	35
144	...	...	...	...	54
1,751	...	...	...	...	163
65	...	...	...	...	103
1,190	...	...	...	...	150
516	...	...	...	...	119
374	...	...	...	...	497
370	...	...	...	...	244
10	...	...	...	...	73
73	...	...	...	...	112
411	...	...	...	...	625
5	...	...	...	...	637
227	...	...	...	...	34
110	...	...	...	...	823
27	...	...	...	...	48
61	...	...	...	...	247

8				
Revenue derived from Municipal property and powers apart from taxation—(concl'd.)				
Interest of investments.			Premium on Loans (o).	Total.
For General purposes (l).	For Educational purposes (m).	For Medical purposes (n).		
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	2,983
...	...	...	...	6,456
157	...	...	...	4,436
347	...	...	...	3,424
800	...	...	...	1,202
...	...	...	...	6,447
16	...	...	...	4,391
...	...	...	...	708
24	...	...	...	1,197
139	...	...	7	25,060
164	...	...	5	1,742
...	...	...	...	654
80	...	...	6	952
...	...	...	...	1,292
74	...	...	...	4,477
...	...	...	...	443
2	...	...	5	1,764
...	...	...	...	530
...	...	...	...	3,515
...	...	...	...	833
...	...	...	...	4,196
...	...	...	...	1,798
186	...	...	...	4,490
1,524	...	...	...	4,705
...	...	...	...	761
20	...	...	...	605
...	...	...	...	5,130
...	28	...	...	2,529
80	...	...	...	1,755
...	...	...	...	28,260
...	...	...	...	372
...	...	...	...	1,276

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9			10		
Grants and contributions (for general and special purposes— <i>concluded</i>).			Miscellaneous.		
From other sources— (<i>concluded</i>).		Total.	Recoveries on account of services rendered to private individuals (c).	Others items (d).	Total.
For Educational purposes.	For Medical purposes.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	820	...	...	...
...	...	...	...	...	...
...	...	17,679	...	26	26
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	18	18
...	...	...	19	...	19
...	...	...	3	...	3
...	...	...	...	...	...
...	120	372	...	295	295
...	...	...	...	26	26
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	22	22
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	35	35
...	...	...	578	5	583
...	...	...	...	...	...
...	...	...	...	132	132
...	...	...	...	...	...
...	...	...	...	46	46
...	...	...	1,791	471	2,262
...	...	...	...	6	6
...	...	...	...	29	29
...	...	200	...	511	511
10	...	10	...	568	568
...	...	...	...	1	1
...	...	...	3,530	461	3,991
...	...	...	12	15	27
...	...	...	...	69	69

Extraordinary and Debt.

Sale proceeds of Government securities and withdrawals from Savings Bank (a).	Loans (b).		Realizations of Sinking Fund for repayment of Loans (c).	Advances (d).	
	From Government.	Raised in the market from private individuals.		Permanent.	Other.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
...	...	10,000	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
91	...	...	...	...	...
63	...	...	...	...	...
...	...	...	...	...	...
87	...	...	...	...	...
...	...	...	...	...	...
27	...	...	...	...	...
...	...	...	...	...	...
63	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
1,621	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	1,25,000	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...

North-Western Provinces and Oudh, during the year ending 31st March 1892.

11		12	13	14	15	Remarks.
Extraordinary and Debt— (concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (e).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	13,654	18,271	0 6 9	0 9 11	
...	10,000	55,850	58,445	4 2 4	5 14 4	
...	...	68,181	79,684	0 11 5	1 1 3	
...	...	30,568	43,482	0 14 4	1 0 9	
...	...	13,109	14,184	0 9 8	0 10 10	
...	...	14,218	15,325	0 8 9	0 15 11	
...	...	23,095	29,197	1 0 0	1 4 4	
...	...	6,522	7,293	0 9 2	0 11 0	
...	...	11,153	13,778	0 8 5	0 9 8	
...	91	1,17,976	1,17,862	0 12 3	0 15 9	
...	63	10,678	11,472	0 13 0	1 0 9	
...	...	3,699	3,930	0 7 11	0 11 1	
...	87	5,856	6,209	0 10 5	0 13 9	
...	...	6,417	7,016	0 12 7	1 0 4	
...	27	15,206	15,688	0 11 1	1 0 2	
...	...	3,607	3,844	0 8 10	0 10 7	
...	63	10,049	10,967	0 10 6	0 13 4	
...	...	5,196	5,466	0 8 4	0 10 2	
...	...	17,585	24,051	0 12 0	1 0 7	
...	...	7,288	10,093	0 12 2	0 14 8	
...	...	24,768	32,258	0 11 11	0 15 0	
...	...	12,672	16,385	0 11 0	0 13 3	
...	1,621	54,987	58,530	0 12 5	0 14 3	
...	...	30,095	37,963	0 9 2	0 12 3	
...	...	9,030	14,440	0 8 3	0 9 4	
...	...	6,986	7,802	0 7 3	0 8 6	
...	...	55,088	55,473	0 13 5	0 15 7	
...	...	24,891	30,474	0 10 9	0 12 7	
...	...	11,268	13,779	1 0 11	1 5 5	
...	1,25,000	3,53,051	3,70,929	1 2 4	2 1 5	
...	...	4,287	4,871	0 8 9	0 10 0	
...	...	11,338	16,044	0 10 0	0 11 10	

STATEMENT II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal Rates and Taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(concluded).	Farukhabad ...	33	Fatehgarh cum Farukhabad.	5,465	36,207	1,770	2,228	1,475
	Mainpuri ...	34	Mainpuri ...	1,375	8,413	183	506	558
	Etawah ...	35	Etawah ...	2,590	10,249	835	379	1,210
	Etah ...	36	Etah ...	2,822	4,874	122	377	411
		37	Soron ...	615	6,341	57	271	299
		38	Kasganj ...	543	5,869	655	556	679
		39	Marehra ...	373	2,097	350	182	129
	Bareilly ...	40	Jalesar ...	370	5,413	505	508	138
		41	Bareilly ...	2,073	42,152	4,316	5,337	4,810
		42	Bijnor ...	1,939	4,273	214	413	754
Bijnor ...		43	Chandpur ...	1,048	4,148	212	364	283
	44	Dhampur ...	3,995	3,633	77	264	850	
	45	Nagina ...	469	6,005	455	726	961	
	46	Najibabad ...	2,914	7,420	316	747	521	
ROHILKHAND.	Budaun ...	47	Budaun ...	2,915	11,128	662	1,122	955
		48	Bilsi ...	1,646	...	...	...	...
		49	Ujhani ...	1,498	...	...	...	...
		50	Sahaswan ...	660	...	...	...	...
	Moradabad ...	51	Moradabad ...	5,864	32,360	1,682	2,812	2,089
		52	Chandansi ...	5,643	8,805	348	2,063	1,171
		53	Amroha ...	1,750	11,613	443	1,071	1,094
		54	Sambhal ...	4,627	—1,717	499	1,042	490
	Shahjahanpur ...	55	Shahjahanpur ...	6,636	24,789	1,746	1,977	2,316
		56	Tilhar ...	2,341	1,944	251	796	382
Pilibhit ...	57	Pilibhit ...	7,337	10,522	752	1,390	3,536	
	58	Bisalpur ...	663	1,640	227	399	205	
ALLAHABAD.	Cawnpore ...	59	Cawnpore ...	2,800	...	...	...	...
	Fatehpur ...	60	Fatehpur ...	1,025	6,511	644	619	425
	Banda ...	61	Banda ...	684	10,988	413	472	698
	Allahabad ...	62	Allahabad ...	101,034	93,920	8,903	9,853	8,639
	Jhansi ...	63	Jhansi ...	1,493	21,398	1,865	1,435	939
		64	Mau Raniapur ...	2,088	7,443	54	696	147

Municipal Rates and Taxes—(continued).

Octroi (a)—(concluded).

(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
2,992	346	1,086	3,820	49,924
296	516	2,452	...	12,924
1,801	667	3,572	838	19,551
513	...	1,475	213	7,985
137	...	633	332	8,070
897	173	1,961	421	11,211
154	109	334	40	3,395
434	106	823	...	7,927
6,675	...	14,374	4,338	82,052
425	116	1,098	138	7,431
572	133	801	101	6,614
598	101	415	370	6,308
1,034	243	1,656	441	11,521
1,110	250	1,950	...	12,314
1,391	...	3,138	902	19,298
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
3,364	701	8,378	2,108	53,494
2,842	1,110	3,485	1,221	21,045
1,051	429	1,995	324	13,050
1,031	493	2,002	295	4,135
6,066	510	6,079	1,610	45,093
1,083	319	2,717	674	8,166
2,040	665	5,624	1,470	25,999
268	196	904	181	4,020
...	...	...	...	...
593	201	1,662	70	10,725
658	394	2,246	573	16,442
5,076	3,767	21,276	4,169	1,55,603
1,616	1,075	4,257	572	33,157
525	721	2,758	490	12,834

Municipal Rates and Taxes—(continued).

Tax on houses and lands (b).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water rate (f).	Lighting rate (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,234	385	...	...	...
...	...	342	...	...	...
...	365	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
1,834	...	5,590	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	2,709	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	4,311	...	...	...
...	...	1,558	...	...	...
...	5,655	75,272	...	...	...
...	64	...	...	...	...
...	...	...	...	...	...
...	14,964	808	...	...	...
2,000	...	432	...	...	...
...	...	1,068	...	...	...

Municipal Rates and Taxes—(continued).

Conservancy (including scavenging and latrine rates) (b).	Other taxes (to be specified in detail, e.g., servant's tax, pilgrim tax, &c., in as many columns as may be necessary).				Total.
	Servant's tax (c).	Stall tax (d).	Site tax (e).	Tax according to circumstances and property (f).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	51,543
...	...	...	...	...	13,266
...	...	...	...	...	19,916
...	...	...	...	...	7,985
...	...	...	...	...	8,070
...	...	...	...	...	11,211
...	...	...	...	...	3,395
...	...	...	...	...	7,927
...	...	...	...	...	89,476
...	...	...	...	...	7,431
...	...	...	...	...	6,614
...	...	...	...	...	6,308
...	...	...	...	...	11,521
...	...	...	...	...	12,314
...	...	...	...	...	19,293
...	...	...	...	2,097	2,097
...	...	...	...	2,608	2,608
...	...	...	...	5,171	5,171
...	...	...	...	...	53,494
...	...	...	...	...	21,045
...	...	...	...	...	18,050
...	...	...	...	...	6,844
...	...	...	...	...	45,093
...	...	...	...	...	8,166
...	...	...	...	...	30,310
...	...	...	...	...	5,578
...	...	...	...	...	80,927
...	...	...	...	...	10,789
...	...	...	...	...	16,442
...	...	...	...	...	1,71,375
...	...	...	...	...	35,589
...	...	...	...	...	13,902

Realizations under special Acts.

From Pounds (a).	From Hackney carriages (b).	From Licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			(d)	(e)	(f)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
406	...	...	...	...	...	406
341	...	...	...	...	...	341
1,481	70	...	...	...	...	1,551
522	...	...	...	...	...	522
257	...	...	...	...	...	257
397	...	...	...	...	...	397
133	...	...	...	...	...	133
303	...	...	...	...	...	303
792	174	...	...	...	...	966
363	...	...	...	...	...	363
382	...	...	...	...	...	382
219	...	...	...	...	...	219
252	...	...	...	...	...	252
1,050	...	...	...	...	...	1,050
402	...	...	...	...	...	402
291	...	...	...	...	...	291
313	...	...	...	...	...	313
337	...	...	...	...	...	337
318	81	...	...	...	...	399
321	...	...	...	...	...	321
379	...	...	...	...	...	379
479	...	...	...	...	...	479
525	14	...	...	...	...	539
187	...	...	...	...	...	187
735	...	...	...	...	...	735
302	...	...	...	...	...	302
620	969	...	...	...	...	1,589
806	272	...	...	...	...	1,078
1,271	...	...	...	...	...	1,271
529	907	...	...	...	...	1,436
358	73	...	...	...	...	431
762	...	...	...	...	...	762

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, sarais, dāk bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and Revenue from Educational Institutions (d).	Fees and Revenue from Medical Institutions (e).
Rs.	Rs.	Rs.	Rs.	Rs.
2,870	81	1,074	222	...
286	41	280	...	...
2,185	1,938	525	...	...
78	222	250	...	...
27	6	675	...	...
54	102	346	...	...
...	5	206	...	...
267	185	62	...	...
2,736	4,376	360	1,458	...
266	155	214	...	...
130	18	246	...	...
44	21	280	...	...
16	53	360	...	...
20	367	215	...	...
11,576	117	600	...	...
310	175	100	...	...
136	10	225	...	...
975	62	233	...	...
544	1,190	960	...	...
644	28	263	188	...
...	...	249	896	...
116	17	215	164	...
9,268	533	2,588	181	...
1,495	219	750	...	...
9,409	2,632	233	...	...
195	7	60	...	...
46,933	18,471	4,768	158	...
124	279	459	...	...
1,981	400	99	...	...
45,848	7,090	11,224	...	...
3,812	472	277	...	...
337	190	142	...	...

Revenue derived from Municipal property and powers apart from taxation—(contd.)

Fees and Revenue from markets and slaughter-houses (f).	Fees and Revenue from Tramways (g).	Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts (h).
		(h) Fairs.	Registration (i).	(j)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,890	...	...	...	...	354
76	...	...	...	...	197
11	...	...	...	...	697
2,373	...	...	...	...	110
185	...	268	...	...	161
140	...	...	...	...	279
...	...	...	...	...	26
...	...	...	...	...	81
1,712	...	...	...	...	1,863
75	...	...	...	...	76
24	...	...	...	...	43
66	...	...	...	...	45
...	...	...	...	...	446
218	...	...	...	...	199
314	...	...	...	...	45
93	...	...	...	...	1
120	...	...	...	...	1
109	...	...	...	...	34
1,799	...	...	...	...	126
...	...	...	...	...	171
...	...	...	...	...	171
...	...	...	...	...	129
840	...	...	...	...	97
75	...	...	...	...	150
1,240	...	382	...	...	386
...	...	...	...	...	89
5,063	...	...	...	...	1,934
...	...	...	...	...	95
96	...	...	...	...	665
1,816	...	...	...	...	2,373
725	...	...	...	...	492
49	...	...	...	...	30

Revenue derived from Municipal property and powers apart from taxation—(concl'd).

Interest of investments.			Premium on loans (o).	Total.
For General purposes (l).	For Educational purposes (m).	For Medical purposes (n).		
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	6,491
...	...	...	...	880
20	...	...	...	5,376
...	...	...	...	3,033
...	...	...	...	1,322
...	...	...	...	921
...	...	...	...	237
...	...	...	...	545
...	...	340	...	12,345
...	...	...	...	786
...	...	...	...	461
...	...	...	...	456
28	...	...	...	903
323	...	...	...	1,342
...	...	...	...	12,652
...	...	...	...	679
...	...	...	...	492
...	...	...	...	1413
299	...	...	...	4,918
...	...	...	...	1,294
80	...	...	...	1,396
76	...	...	...	717
...	...	...	...	13,507
...	...	...	...	2,689
...	...	...	...	14,282
...	...	...	...	351
618	...	...	...	77,945
...	...	...	...	957
...	...	...	...	3,241
1,019	...	...	1,128	70,498
...	...	...	...	5,778
...	...	...	...	748

9						
Grants and contributions (for general and special purposes.)						
From Government.			From Local Funds.			From other sources.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...
...	...	...	510	...	...	...
...	...	...	...	...	...	...
...	...	...	320	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	200	...	...	...
...	...	...	...	...	...	...
330	...	...	...	...	...	...
...	...	...	870	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	600	...	...
...	...	...	...	...	...	...
819	...	...	...	440	...	...
601	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
4,00,000	...	...	...	...	...	...
...	...	...	300	...	...	...
...	...	...	...	...	...	127
23,000	...	...	2,800	...	...	...
...	...	...	1,080	...	...	...
...	...	...	740	...	...	...

9			10		
Grants and contributions (for general and special purposes— <i>concluded</i>).			Miscellaneous.		
From other sources— (<i>concluded</i>).		Total.	Recoveries on account of services rendered to private individuals (a).	Others items (b).	Total.
For Educational purposes.	For medical purposes.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	363	363
...	...	510	...	39	39
...	...	...	...	...	...
...	...	320	...	...	...
...	...	...	...	...	...
...	...	...	4	...	4
...	...	200	5	...	5
...	...	...	...	...	...
...	...	330	...	264	264
...	...	870	...	...	...
...	...	...	...	...	...
...	...	...	8	...	8
...	...	...	...	...	...
...	...	...	...	90	90
...	...	...	29	159	188
...	...	...	...	...	...
...	...	...	48	...	48
...	...	...	4	...	4
...	...	...	105	228	333
...	...	...	...	111	111
...	...	600	3,	20	23
...	...	...	...	137	137
...	...	1,259	...	...	...
...	...	601	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	4,00,000	237	281	518
...	...	300	...	...	...
...	100	227	38	...	38
...	...	25,800	55	2,109	2,164
...	...	1,080	...	614	614
...	...	740	44	105	149

	Extraordinary and Debt.	
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[illegible]

North-Western Provinces and Oudh, during the year ending 31st March 1892.

11		12	13	14	15	Remarks.
Extraordinary and Debt— (concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (Total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (c).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	58,808	64,268	0 10 11	0 12 11	
...	...	15,086	16,411	0 11 1	0 13 1	
...	...	26,843	29,433	0 8 2	0 11 0	
...	...	11,860	14,682	1 0 4	1 8 4	
...	...	9,649	10,264	0 11 5	0 14 7	
...	...	12,533	13,076	0 11 2	0 12 6	
...	...	3,970	4,343	0 6 11	0 8 11	
...	...	8,775	9,145	0 9 5	0 10 5	
56	56	1,03,437	1,05,510	0 12 2	0 15 8	
...	...	9,450	11,389	0 7 3	0 9 4	
...	...	7,457	8,505	0 8 7	0 9 9	
...	...	6,991	10,986	0 15 0	1 0 8	
...	...	12,676	13,145	0 8 3	0 9 2	
...	...	14,796	17,710	0 10 1	0 12 2	
...	...	32,540	35,455	0 8 8	0 14 9	
...	...	3,067	4,713	0 5 9	0 8 5	
...	...	3,461	4,959	0 5 7	0 7 5	
...	...	6,925	7,594	0 5 3	0 7 1	
...	...	59,144	65,008	0 11 10	0 13 0	
...	...	22,771	28,414	0 11 11	0 12 11	
...	...	20,448	22,198	0 8 2	0 9 3	
...	4,500	12,677	17,304	0 2 11	0 5 5	
...	10,000	70,398	77,034	0 9 3	0 14 6	
...	...	11,643	13,984	0 7 6	0 10 9	
...	...	45,327	52,664	0 14 4	1 5 5	
...	...	6,231	6,894	0 9 8	0 10 9	
6,210	1,22,519	6,83,498	6,86,298	0 7 10	4 2 9	
...	...	13,124	14,149	0 8 6	0 10 4	
...	...	21,219	21,903	0 11 4	0 14 8	
1,301	3,32,798	6,04,071	7,05,105	1 0 9	3 11 3	
...	...	43,492	44,985	0 10 7	0 12 10	
...	...	16,301	18,389	0 11 3	0 13 3	

(x)

STATEMENT II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal Rates and Taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD—(concl'd)	Jalaun ...	65	Orai ...	361	3,151	100	165	161
		66	Kálpí ...	518	6,914	...	407	186
		67	Kunch ...	3,839	6,656	106	...	128
		68	Lalitpur ...	803	4,250	145	361	154
BENARES.	Benares ...	69	Benares ...	1,49,688	1,10,242	3,450	8,478	8,589
		70	Mirzapur ...	822	33,958	2,429	4,854	1,298
		71	Chunar ...	249	3,761	156	168	77
		72	Jaunpur ...	1,071	12,299	523	1,469	596
GORAKHPUR.	Gházípur ...	73	Gházípur ...	4,741	15,340	1,007	1,178	1,473
		74	Ballia ...	3,111	...	...	...	...
		75	Gorakhpur ...	9,622	22,760	1,169	1,140	714
		76	Azamgarh ...	3,235	6,029	428	467	455
KUMAUN.	Almora ...	77	Almora ...	538	1,836	760	54	...
		78	Naini Tal ...	10,484	...	4,265	...	...
		79	Káshipur ...	1,286	...	...	...	...
		80	Lucknow ...	26,423	1,12,606	13,248	27,603	13,228
LUCKNOW.	Unao ...	81	Unao ...	493	...	...	...	...
		82	Rae Bareilly ...	6,315	6,885	527	1,426	492
		83	Sitapur ...	2,503	4,807	285	206	660
		84	Khairabad ...	1,425	3,130	149	271	150

6				
Municipal Rates and Taxes—(continued).				
Octroi (a)—(concluded).				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
148	104	762	52	4,643
298	307	1,294	...	9,401
505	529	1,000	...	8,924
1,271	154	1,753	138	8,226
9,506	4,212	17,903	4,269	1,06,649
1,511	1,696	6,817	...	52,563
191	188	542	22	5,105
895	1,124	2,822	491	20,289
2,090	949	265	1,137	23,439
...	...	...	...	...
1,060	676	7,962	1,013	36,494
629	988	123	...	9,119
48	422	2,733	343	6,196
...	...	...	...	4,265
...	...	...	...	...
34,075	5,638	26,825	6,471	2,39,694
...	...	...	...	...
1,320	215	2,177	471	13,513
773	283	3,791	819	11,624
465	87	787	82	5,121

Municipal Rates and Taxes—(continued).

Tax on houses and lands (b).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water rate (f).	Lighting rate (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
314	...	...	...	...	...
...	...	...	...	...	...
...	...	842	...	...	...
...	...	300	...	...	...
...	3,054	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	43	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	457	...	...	...
...	...	2,954	...	...	...
...	...	...	...	...	...
19,698	1,286	...	8,310	...	...
...	...	...	4,798	...	...
972	...	...	1,814	...	...
2,303	...	824	...	...	...
...	...	...	...	...	...
143	...	3,182	...	...	...
...	...	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, sarais, dāk bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and Revenue from Educational Institutions (d).	Fees and Revenue from Medical Institutions (e).
Rs.	Rs.	Rs.	Rs.	Rs.
374	480	26	...	...
196	252	79	220	...
58	67	62	140	...
1,330	435	55	25	...
8,584	623	1,256	...	...
2,040	2,270	504	...	...
226	261	45	...	...
6,062	350	735	...	...
6,803	241	1,889	...	237
220	143	33	...	...
5,220	188	660	2,389	123
385	268	63	...	...
178	173	7	...	...
2,516	1,882	174	...	...
81	169	325	233	...
1,262	282	16,922	1,176	694
69	307	115	...	...
2,600	198	271	...	...
6,140	696	198	...	...
627	...	72	...	...

Revenue derived from Municipal property and powers apart from taxation—(contd.).

Fees and Revenue from markets and Slaughter-houses (f).	Fees and Revenue from Tramways (g).	Other fees (to be specified in detail in as many columns as may be necessary)			Fines under Municipal and other Acts (h).
		Fairs (h).	Registration (i).	(j).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
47	...	...	...	...	45
166	...	...	...	...	298
97	...	...	...	...	54
29	...	...	...	...	151
28,637	...	...	...	...	3,787
1,964	...	...	...	...	632
140	...	...	...	...	39
...	...	...	...	...	197
...	...	...	...	...	121
138	...	5,511	...	...	102
1,292	...	...	...	...	1,391
764	...	...	...	...	221
...	...	...	...	...	32
522	...	...	...	...	221
522	...	...	...	...	5
92	...	...	...	...	2,046
494	...	...	...	...	89
11	...	...	...	...	240
3,813	...	...	...	...	511
4	...	...	...	...	117

6						8
Municipal Rates and Taxes—(concluded).						ncl.d.).
Conservancy (including scavenging and latrine rates) (h).	Other taxes (to be specified in detail, e.g., servant's tax, pilgrim tax, &c., in as many columns as may be necessary).				Total.	
	Servant's tax.	Stall tax (i).	Site tax (j).	Tax according to circumstances and property (k).		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	4,957	972
...	...	...	...	...	9,401	1,211
...	...	...	...	...	9,766	478
...	...	...	...	...	8,526	2,025
...	...	...	...	...	1,69,703	3,887
...	...	...	...	...	52,563	7,410
...	...	...	...	...	5,105	711
...	...	...	...	...	20,332	7,384
...	...	...	...	...	23,439	9,341
...	...	...	...	...	3,722	1,147
...	...	...	...	...	36,951	2,263
...	...	...	...	...	12,073	1,020
1,600	...	...	...	...	7,796	390
14,985	...	220	7,158	...	55,922	315
...	...	...	...	2,872	7,670	335
...	...	...	...	...	2,42,480	951
...	...	...	...	...	3,127	074
...	...	...	...	...	13,513	320
...	...	...	...	...	14,949	358
...	...	...	...	...	5,121	20

Realizations under special Acts.

From Pounds (a).	From Hackney carriages (b).	From Licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			(d)	(e)	(f)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
807	...	...	...	...	...	807
289	...	...	...	...	...	289
456	...	...	...	...	...	456
464	...	...	...	...	...	464
798	1,199	...	...	...	...	1,997
736	148	...	...	...	...	884
378	...	...	...	...	...	378
153	808	...	...	...	...	461
466	91	...	...	...	...	557
148	...	...	...	...	...	148
1,857	174	...	...	...	...	2,031
151	...	...	...	...	...	151
70	...	...	...	...	...	70
37	...	...	...	...	...	37
1,352	...	...	...	...	...	1,352
1,428	1,148	...	...	...	...	2,576
1,126	4	...	...	...	...	1,130
864	...	...	...	...	...	864
1,068	30	...	...	...	...	1,098
726	...	...	...	...	...	726

Revenue derived from Municipal property and powers apart from taxation—(concl.d.).

Interest of investments.			Premium on Loans (o).	Total.
For General purposes (l).	For Educational purposes (m).	For Medical purposes (n).		
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	972
...	...	...	...	1,211
...	...	...	...	478
...	...	...	...	2,025
1,000	...	...	...	43,887
...	...	...	...	7,410
...	...	...	...	711
40	...	...	...	7,384
...	...	...	...	9,341
...	...	...	...	6,147
...	...	...	...	11,263
319	...	...	...	2,020
...	...	...	...	390
...	...	...	...	5,315
...	...	...	...	1,335
7,477	...	...	...	29,951
...	...	...	...	1,074
...	...	...	...	3,320
...	...	...	...	11,358
...	...	...	...	820

9						
Grants and contributions (for general and special purposes).						
From Government.			From Local Funds.			From other sources.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	2,263	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
6,00,000	...	...	...	...	...	14,000
...	...	...	1,000	...	...	...
...	...	...	...	...	...	...
600	...	...	2,680	...	...	...
...	...	...	1,220	...	...	...
...	...	...	...	...	...	...
...	...	...	720	1,752	...	...
1,190	...	...	...	...	...	...
...	...	...	...	...	...	...
180	...	...	...	...	...	...
...	396	...	...	...	...	...
5,485	480	...	1,765	...	...	...
...	...	...	1,560	...	...	...
...	...	...	2,100	...	...	...
...	...	...	650	...	...	126
...	...	...	730	...	...	...

9			10		
Grants and contributions (for general and special purposes)—(concluded).			Miscellaneous.		
From other sources— (concluded).		Total.	Recoveries on account of services rendered to private individuals (a).	Others items (b).	Total.
For Educational purposes.	For Medical purposes.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	2,263	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	268	268
...	...	6,14,000	14,839	869	15,708
...	...	1,000	1	40	41
...	...	...	9	...	9
...	...	3,280	...	...	...
...	...	1,220	...	958	958
...	...	...	2	295	297
...	...	2,472	50	774	824
...	...	1,190	201	81	282
...	...	...	...	12	12
...	...	180	953	1,545	2498
...	...	396	10	...	10
...	...	7,730	4,686	...	4,686
...	...	1,560	...	...	...
...	...	2,100	...	30	30
...	...	776	...	102	102
...	...	730	...	13	13

[illegible]

North-Western Provinces and Oulh, during the year ending 31st March 1892—(continued).

11		12	13	14	15	Remarks.
Extraordinary and Debt— (concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (Total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (e).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	8,999	9,360	0 9 5	1 1 2	
...	...	10,901	11,419	0 11 9	0 13 9	
...	...	10,700	14,539	0 10 7	0 12 9	
...	...	11,283	12,086	0 11 7	0 15 10	
...	10,00,000	18,45,295	19,94,983	0 12 8	8 9 11	
...	...	61,898	62,720	0 9 11	0 11 9	
...	...	6,203	6,452	0 7 1	0 8 8	
...	...	31,457	32,528	0 7 7	0 12 1	
...	...	35,515	40,256	0 8 4	0 13 1	
...	...	10,314	13 425	0 3 7	0 10 0	
...	...	53,541	63,163	0 9 3	0 10 3	
...	...	15,716	18,951	0 9 11	0 12 11	
...	...	8,268	8,806	1 4 4	1 5 7	
...	1,197	65,149	75,633	4 5 8	5 4 0	
...	...	10,763	12,049	0 8 4	0 11 8	
...	...	2,87,423	3,13,846	0 14 2	1 0 10	
...	...	6,891	7,384	0 3 11	0 8 7	
47	47	19,874	26,189	0 11 8	1 0 11	
...	...	28,283	30,786	0 11 2	1 5 1	
...	...	7,410	8,835	0 5 11	0 8 7	

STATEMENT II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal Rates and Taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW—(concluded).	Hardoi	85	Hardoi ...	1,176	...	...	...	...
		86	Shahabad ...	895	...	...	...	...
		87	Sandila ...	846	6,133	350	448	317
		88	Sandi ...	1,947	...	...	...	...
		89	Pihani ...	1,072	...	...	...	...
	Kheri	90	Lakhimpur ...	103	...	...	...	...
		91	Muhamdi ...	432	...	...	...	...
	Fyzabad	92	Fyzabad ...	10,423	33,025	1,454	3,646	4,198
		93	Tānda ...	2,332	...	...	...	...
	Gonda	94	Gonda ...	6,111	4,233	491	587	496
95		Nawābganj ...	596	...	...	...	...	
96		Utraula ...	767	...	...	...	...	
97		Balrāmpur ...	777	...	...	...	...	
Bahraich	98	Bahraich ...	4,928	10,653	693	608	678	
	99	Nanpara ...	2,337	2,998	213	90	326	
	100	Bbinga ...	714	...	...	...	...	
Sultānpur	101	Sultānpur ...	1,398	3,072	95	540	276	
Partābganj	102	Bela (Partābganj)	2,981	2,300	138	294	184	
Bara Banki	103	Nawābganj (Bara Banki).	780	5,046	175	348	705	
GRAND TOTAL ...				5,62,342	12,07,970	81,966	1,27,832	1,13,909

6				
Municipal Rates and taxes—(continued).				
Octroi (a)—(concluded).				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...
...	...	...	...	...
571	169	1,664	395	10,047
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
3,749	296	7,110	2,778	56,256
...	...	...	...	...
1,029	404	3,345	662	11,247
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
1,716	391	3,482	1,551	19,772
366	177	2,120	313	6,603
...	...	...	...	...
894	...	...	597	5,474
432	99	455	213	4,115
1,158	243	1,275	639	9,589
1,42,404	53,122	2,87,331	66,232	20,80,766

Municipal Rates and Taxes—(continued).

Tax on houses and lands (b).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water rate (f).	Lighting rate (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,042	...	4,932	...	...	...
1,462	...	2,910	...	...	...
...	...	...	...	...	...
90	...	2,235	...	...	...
1,346	...	1,623	...	...	...
1,766	...	1,220	...	...	...
1,201	...	92	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
654	...	...	...	...	...
...	...	421	...	...	...
...	203	...	...	...	...
...	326	...	...	...	...

6					
Municipal Rates and Taxes—(concluded).					
Conservancy (including scavenging and latrine rates) (Rs.).	Other taxes (to be specified in detail, e.g., servant's tax, pilgrim tax, &c., in as many columns as may be necessary).				Total.
	Servant's tax.	Stall tax (i).	Site tax (j).	Tax according to circumstances and property (k).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	...	...	...	...	5,974
...	...	...	...	...	4,372
...	...	...	...	...	10,047
...	...	...	...	...	2,325
...	...	...	...	...	2,969
...	...	...	...	...	2,986
...	...	...	...	...	1,293
...	...	...	...	...	56,256
...	...	...	...	5,296	5,296
...	...	...	...	...	11,247
...	...	...	...	2,535	2,535
...	...	...	...	2,203	2,203
...	...	...	...	3,629	3,629
...	...	...	...	...	19,772
...	...	...	...	...	6,603
...	...	...	...	...	654
...	...	...	...	...	5,895
...	...	...	...	...	4,318
...	...	...	...	...	9,915
16,585	2,993	220	7,158	34,310	23,97,124

Realizations under special Acts.

From Pounds (a).	From Hackney-carriages (b).	From Licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			(d)	(e)	(f)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,292	...	...	...	...	...	1,292
1,032	...	...	...	...	...	1,032
735	...	...	...	...	...	735
572	...	...	...	...	...	572
1,157	...	...	...	...	...	1,157
1,006	...	...	...	...	...	1,006
817	...	...	...	...	...	817
1,100	307	...	...	...	...	1,407
641	...	...	...	...	...	641
1,641	39	...	...	...	...	1,680
571	...	...	...	...	...	571
1,120	...	...	...	...	...	1,120
1,752	...	...	...	...	...	1,752
3,377	...	...	...	...	...	3,377
2,886	...	...	...	...	...	2,886
1,888	...	...	...	...	...	1,888
868	...	...	...	...	...	868
245	...	...	...	...	...	245
550	43	...	...	...	...	593
66,818	9,009	...	...	...	...	75,827

8				
Revenue derived from Municipal property and powers apart from taxation.				
Rents of lands, houses, saráis, dák bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and Revenue from Educational Institutions (d).	Fees and Revenue from Medical Institutions (e).
Rs.	Rs.	Rs.	Rs.	Rs.
530	671	88	...	...
1,819	3	435	...	...
19	...	140	...	...
...	...	92	...	...
...	...	4	...	...
1,604	279	42	...	...
89	6	38	...	...
2,643	27	4,590	...	...
142	45	512	...	...
4,983	212	661	...	...
240	52	168	...	...
61	3	78	...	...
86	5	33	...	...
1,642	617	204	...	...
133	...	25	...	...
...	...	29	...	...
1,247	1,305	165	...	...
1,023	438	4	...	...
2,158	103	414	...	...
2,57,069	59,116	94,425	9,378	1,104

Revenue derived from Municipal property and powers apart from taxation—(contd.)

Fees and Revenue from Markets and Slaughter-houses (f).	Fees and Revenue from Tramways (g).	Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts (h).
		Pairs (i).	Registration (j).	(k).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
833	...	739	...	...	98
310	...	...	...	...	124
26	...	...	...	...	49
286	...	...	...	...	78
9	...	...	...	...	22
630	...	...	...	...	367
...	...	...	...	...	18
727	...	3,962	...	...	375
160	...	...	...	...	37
...	...	...	...	...	222
...	...	...	...	...	104
...	...	...	...	...	1
120	...	...	...	...	75
149	...	...	...	...	171
33	...	...	...	...	76
...	...	...	...	...	43
1,130	...	...	...	...	223
138	...	...	18	...	124
...	...	...	...	...	127
84,951	...	11,159	18	...	30,810

8				
Revenue derived from Municipal property and powers apart from taxation--(<i>concl'd</i>)				
Interest of investments.			Premium on Loans (o).	Total.
For General purposes (l).	For Educational purposes (m).	For Medical purposes (n).		
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	2,959
...	...	...	...	2,191
...	...	...	...	234
...	...	...	...	456
...	...	...	...	85
...	...	...	...	2,922
...	...	...	...	151
...	...	...	775	13,099
...	...	...	...	896
...	...	...	...	6,078
...	...	...	...	564
...	...	...	...	148
...	...	...	...	319
...	...	...	...	2,783
200	...	...	...	467
120	...	...	...	192
...	...	...	...	4,070
...	...	...	...	1,745
...	...	...	...	2,802
15,232	28	340	1,926	5,65,556

9						
Grants and contributions (for general and special purposes).						
From Government.			From Local Funds.			From other sources.
For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...
...	...	...	200	...	...	...
...	...	...	200	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
450	...	...	1,460	...	...	...
...	...	...	50	...	...	...
...	...	...	...	...	...	...
2,500	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	50
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	450	...	50	...
...	...	...	120	...	...	...
2,015	...	...	...	...	...	...
10,37,870	876	...	26,938	3,392	50	29,004

9			10		
Grants and contributions (for general and special purposes— <i>concluded</i>).			Miscellaneous.		
From other sources (<i>concluded</i>).		Total.	Recoveries on account of services rendered to private individuals (a).	Others items (b).	Total.
For Educational purposes.	For Medical purposes.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	309	309	196	249	445
...	...	200	...	...	...
...	...	200	...	22	22
...	...	...	...	56	56
...	...	...	...	36	36
...	...	...	...	...	...
...	...	...	...	...	...
...	..	1,910	568	940	1,508
406	...	456	...	...	...
...	...	...	251	...	251
...	...	2,500	27	14	41
...	...	...	32	...	32
...	...	50	...	24	24
...	...	...	269	140	409
...	...	...	...	148	148
...	...	...	39	...	39
...	...	500	6	5	11
...	...	120	...	74	74
...	...	2,015	80	253	333
416	529	10,99,075	28,732	14,204	42,936

Extraordinary and Debt.

Sale proceeds of Government securities and withdrawals from Savings Bank (a).	Loans (b).		Realizations of Sinking Fund for repayment of loans (c).*	Advances (d).	
	From Government.	Raised in the market from private individuals.		Permanent.	Other.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	2,650
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
10,000	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	6,000	600	...	...	...
49,700	15,41,058	25,100	...	...	3,847

*N.B.—This column is intended to show the interest on the annual allotments made by Municipalities from their income to the Sinking Fund.

North-Western Provinces and Oudh, during the year ending 31st March 1892—(concluded).

11		12	13	14	15	Remarks.
Extraordinary and Debt— (concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (Total of group C) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (e).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p	
...	2,650	13,629	14,805	0 8 6	1 3 6	
...	...	7,795	8,690	0. 3 5	0 6 2	
...	...	11,238	12,084	0 9 6	0 10 8	
...	...	3,409	5,356	0 3 10	0 5 8	
...	...	4,197	5,269	0 5 11	0 8 4	
...	...	6,914	7,017	0 5 11	0 13 8	
...	...	2,261	2,693	0 2 11	0 5 2	
...	10,000	84,180	94,603	0 11 3	1 0 11	
...	...	7,289	9,671	0 4 3	0 6 10	
...	...	19,256	25,367	0 10 3	1 1 8	
...	...	6,211	6,807	0 4 4	0 10 9	
...	...	3,498	4,265	0 5 3	0 8 5	
...	...	5,774	6,551	0 3 10	0 6 2	
...	...	26,341	31,269	0 13 1	1 1 6	
...	...	10,104	12,441	0 11 3	1 1 4	
...	...	2,773	3,487	0 1 9	0 7 5	
...	...	11,344	12,742	0 10 9	1 4 8	
...	...	6,502	9,483	0 10 8	0 15 10	
...	6,600	22,258	23,047	0 10 7	1 8 7	
7,614	16,27,319	58,07,837	63,70,179	0 11 8	1 12 4	

STATEMENT III.—Showing the Expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charge.						
				General administration (a) office establishment, inspection, Honorary Magistrates' establishment, &c. (a).	Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refund (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Meerut.	Dehra ...	1	Dehra ...	582	639	...	...	16	...	1,237
		2	Mussooree ...	1,600	2,542	789	...	50	...	4,981
	Saháranpur ...	3	Saháranpur ...	2,399	4,299	...	...	...	...	6,698
		4	Hardwár Union ...	631	2,637	...	317	...	...	3,585
		5	Deoband ...	238	1,509	...	...	...	...	1,747
		6	Roorkee ...	781	322	...	6	51	...	1,160
	Muzaffarnagar ...	7	Muzaffarnagar ...	785	1,877	...	94	...	...	2,756
		8	Kandhla ...	400	1,091	...	...	2	...	1,493
		9	Kairána ...	418	1,379	...	...	...	...	1,797
	Meerut ...	10	Meerut ...	809	17,767	...	...	...	...	18,576
		11	Gházíabad ...	103	1,392	...	...	...	...	1,495
		12	Shahdara ...	76	605	...	...	...	...	681
		13	Baraut ...	67	868	...	...	...	...	935
		14	Baghpat ...	126	1,029	...	...	...	...	1,155
		15	Hápur ...	130	1,795	...	...	10	...	1,935
		16	Pilkua ...	100	620	...	...	...	...	720
		17	Sardhana ...	189	1,870	...	...	...	...	2,059
		18	Mowana ...	61	1,005	...	...	...	...	1,066
	Bulandshahr ...	19	Bulandshahr ...	168	2,031	...	...	...	...	2,199
		20	Anúpsahr ...	63	828	...	...	...	...	891
		21	Khúrja ...	216	2,792	...	52	...	...	3,060
		22	Sikandrabad ...	358	1,571	...	...	...	...	1,929
	Aligarh ...	23	Koil (Aligarh) ...	1,016	5,516	...	...	...	...	6,532
		24	Háthras ...	957	3,316	...	...	...	...	4,273
		25	Atrauli ...	315	1,435	...	...	15	...	1,765
		26	Sikandra Rao ...	236	929	...	...	...	...	1,165

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water-supply.		Drainage.	
Rs.	Rs.	Rs.	Rs.	Rs.	Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).
...	573	1,581	...	2,154	...	441	1,120	260
...	890	1,519	...	2,409	9,728	1,290	...	1,250
...	1,499	6,867	...	8,366	...	74	...	1,793
...	400	2,771	...	3,171	...	31	...	422
...	274	3,636	...	3,910	...	44	1,024	245
...	375	931	...	1,306	...	20	2,076	...
...	760	2,591	26	3,377	...	425	4,862	1,598
...	272	1,344	...	1,616	...	100	...	59
...	481	2,199	...	2,680	...	...	...	...
...	2,200	8,951	106	11,257	...	754	116	1,774
...	367	1,936	...	2,303	...	94	...	52
...	98	1,164	1	1,263	...	9	...	8
...	203	1,705	...	1,908	...	22	...	15
...	205	1,759	...	1,964	...	30	...	...
...	414	2,921	13	3,348	...	70	...	44
...	142	801	...	943	...	10	...	50
...	396	2,873	4	3,273	...	32	...	45
...	198	958	12	1,168	...	...	50	19
...	692	2,690	1	3,383	...	23	2,968	346
...	...	1,337	...	1,337	...	95	943	75
...	1,406	5,360	...	6,856	...	127	2,006	2,340
...	750	2,407	...	3,157	...	17	2,032	57
23	1,961	12,198	29	14,211	...	261	1,735	*1,981
...	1,296	4,954	...	6,250	...	...	...	2,432
...	362	1,296	...	1,658	...	37	...	11
...	510	1,473	5	1,988	...	17	988	18

Public health and convenience—(continued).

Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais (h).	Arbiculture, public gardens and experimental cultivation (i).	Registration of births and deaths (j).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,947	650	52	1,618	161	505	330	28
19,256	650	37	...	5	84	258	...
14,111	2,254	240	902	200	192	427	118
13,605	503	246	...	133	316	174	95
2,251	200	121	...	160	48	2	12
5,010	409	120	61	75	...	383	12
4,932	848	104	121	...	52	120	24
1,470	293	90	...	71	...	26	12
2,355	619	104	...	68	...	...	12
25,176	1,808	300	...	521	127	1,230	16
2,108	503	111	38	96	72	443	12
560	94	102	24	45	3	...	6
1,086	500	126	...	67	27	5	4
1,314	509	115	...	75	...	162	3
3,913	500	198	...	91	...	101	18
396	58	102	...	57	...	...	6
2,601	100	103	24	90	...	101	6
1,114	450	129	5	156	...	...	9
4,063	455	122	...	208	...	772	45
1,281	60	130	...	119	81	...	9
6,054	1,073	121	7	191	50	131	...
2,067	410	93	7	135	20	260	12
14,893	1,180	240	407	131	...	711	393
6,053	807	110	...	89	174	408	61
2,209	316	120	4	71	8	130	25
1,557	204	120	29	81	76	50	24

7					8			
Public health and convenience—(concluded).					Public Instruction.			
Public Works (k) (1).								
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.	Schools and Colleges (c).	Contributions (2).	Libraries, Museums, Man- ageries, &c. (c).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
592	786	1,256	...	12,746	...	1,121	...	1,121
763	993	2,804	...	44,118	...	300	...	300
630	405	8,159	...	29,505	...	1,224	121	1,345
300	14	8,451	...	24,290	365	...	...	365
240	247	325	...	4,919	530	120	...	700
225	657	1,990	...	11,038	600	61	...	661
...	1,628	3,160	...	17,874	...	540	...	540
93	...	67	...	2,281	494	60	...	554
175	1,940	280	...	5,553	386	60	...	446
386	...	7,801	...	40,009	480	1,978	600	3,058
120	1,433	947	...	5,971	...	442	50	492
48	...	638	...	1,537	7	...	25	32
36	...	33	...	1,921	593	...	50	643
60	...	474	...	2,742	566	...	50	616
120	3,118	634	...	8,807	769	...	100	869
60	65	416	...	1,220	120	...	20	140
120	800	371	...	4,393	492	...	50	542
60	526	142	...	2,660	...	...	25	25
277	582	1,435	...	11,296	151	593	...	744
17	75	138	...	3,023	125	96	...	221
261	3,400	1,992	9	17,762	410	639	...	1,049
43	264	1,348	...	6,765	...	569	...	569
156	3,295	5,599	54	31,033	2,138	...	200	2,338
1,019	924	1,055	...	13,132	2,842	...	...	2,842
180	821	295	3	4,230	937	...	...	937
82	2	177	88	3,513	378	...	...	378

9	10							
Contributions (4).	Miscellaneous.							
	Interest on Loans (a).		Discount (3).	Actual cost of works due for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).			Total.
	For general purposes.	Interest due on account of previous years.			Interest due on account of current year.	Census charges.	Fairs.		Miscellaneous.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
290	...	...	...	...	99	...	61	160
1,591	...	...	...	...	70	...	1,857	1,927
2,500	...	600	...	...	187	...	512	1,299
940	...	...	...	...	137	...	7	144
530	...	...	...	...	113	...	...	113
...	...	...	...	...	63	...	50	113
290	...	...	...	...	91	...	...	91
110	...	...	...	...	56	...	13	69
430	...	...	...	...	116	...	...	116
24,330	...	...	...	...	...	...	75	75
320	...	...	...	...	52	...	9	61
...	...	...	...	...	...	...	...	...
160	...	...	...	...	31	...	...	31
290	...	...	...	...	...	...	...	...
290	...	...	...	...	66	...	25	91
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	38	...	...	38
240	...	...	...	...	72	...	...	72
340	...	...	...	...	36	24	...	60
330	...	...	...	...	117	...	...	117
360	...	...	...	...	66	...	77	143
1,400	...	...	...	...	276	...	100	376
1,040	...	...	...	...	197	...	106	303
370	...	...	...	...	...	...	8	8
290	...	...	...	...	127	...	...	127

Western Provinces and Oudh during the year ending 31st March 1892.

11								12	13	14
Extraordinary and Debt.										
Investments (a).		Payments to sinking fund (b).	Re-payment of Loans (c).	Advances (d).		Deposits (e).	Total.	Closing balance.	Grand total.	Remarks.
In securities (other than for sinking funds).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	563	18,271	
...	...	...	2,154	...	...	...	2,154	965	58,445	
...	...	...	3,000	...	...	21,796	24,796	5,175	79,684	
1,980	...	...	...	...	...	350	2,330	8,657	43,482	
...	...	...	...	...	...	...	...	2,265	14,184	
...	...	...	...	...	...	...	...	1,047	15,325	
...	...	...	...	...	...	...	...	4,269	29,197	
...	...	...	...	...	...	...	...	1,170	7,293	
...	...	...	...	...	...	...	...	2,756	13,778	
...	...	...	8,439	...	...	...	8,439	2,118	1,17,862	
...	...	...	...	...	...	...	...	830	11,472	
...	...	...	...	...	...	...	...	417	3,930	
...	...	...	...	...	...	...	...	611	6,209	
...	...	...	...	...	...	...	...	249	7,016	
...	...	...	...	...	...	...	...	348	15,688	
...	...	...	...	...	...	...	...	821	3,844	
...	...	...	...	...	...	...	...	700	10,967	
...	...	...	...	...	...	...	...	509	5,466	
...	...	...	...	...	...	...	...	6,117	24,051	
...	...	...	...	...	...	...	...	4,221	10,093	
...	...	...	...	...	...	...	...	3,034	32,258	
...	...	...	...	...	...	...	...	3,462	16,385	
...	...	...	...	...	...	...	...	2,640	58,530	
...	...	...	...	...	...	...	...	10,123	37,963	
...	...	...	...	...	...	...	...	5,472	14,440	
...	...	...	...	...	...	...	...	341	7,802	

STATEMENT III.—Showing the Expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charge.						
				General administration (a) office establishment, inspection, Honorary Magistrates' establishment, &c. (a).	Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to outpost, &c. (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refund (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	1,140	6,010	...	...	30	120	7,300
		28	Brindaban ...	436	3,444	...	...	15	...	3,895
		29	Kosi ...	279	1,413	...	...	...	...	1,692
	Agra ...	30	Agra ...	9,854	15,739	...	...	...	...	25,593
		31	Fatehpur-Sikri ...	231	953	...	...	...	...	1,184
		32	Firozabad ...	498	1,650	...	...	...	...	2,148
	Farukhabad ...	33	Fatehgarh cum Farukhabad.	845	4,903	...	...	...	...	5,748
	Mainpuri ...	34	Mainpuri ...	441	2,129	...	...	...	...	2,570
	Etāwah ...	35	Etāwah ...	656	3,786	...	7	...	...	4,449
	Etah ...	36	Etah ...	264	1,260	...	...	...	...	1,524
		37	Soron ...	273	1,385	...	...	...	...	1,658
		38	Kāsganj ...	349	2,164	...	...	195	2	2,710
		39	Marehra ...	96	839	...	...	...	...	935
		40	Jalesar ...	204	1,513	...	...	...	...	1,717
ROHTAKHAND.	Bareilly ...	41	Bareilly ...	4,300	6,688	...	...	4	120	11,112
	Bijnor ...	42	Bijnor ...	387	1,156	...	...	...	10	1,553
		43	Chāndpur ...	143	1,078	...	...	...	...	1,221
		44	Dhāmpur ...	162	840	...	...	...	...	1,002
		45	Nagīna ...	377	1,687	...	...	...	...	2,064
		46	Najīfabad ...	414	2,011	...	...	2	...	2,427
	Budaun ...	47	Budaun ...	1,342	3,245	...	...	11	...	4,598
		48	Bilsi ...	74	231	...	...	...	...	305
		49	Ujhani ...	154	201	...	...	...	...	355
		50	Sahaswān ...	199	384	...	...	7	...	590
	Moradabad ...	51	Moradabad ...	2,699	5,418	...	...	...	...	8,117
		52	Chandausi ...	1,132	4,077	...	...	...	...	5,209
		53	Amroha ...	698	3,178	...	...	...	...	3,876
		54	Sambhal ...	671	3,724	...	...	...	...	4,395

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Reverds for destruction of wild animals and snakes (d).	Total.	Water-supply.		Drainage.	
Rs.	Rs.	Rs.	Rs.	Rs.	Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).
..	3,080	9,968	1	13,049	86	..	..	..
..	856	4,989	..	5,846	755	10	..	..
..	413	2,093	..	2,506	..	..	800	519
127	8,783	21,015	149	30,074	1,28,104	31,583	..	3,105
..	15	644	13	672	..	93	..	..
..	683	1,438	..	2,121	..	29	..	..
..	1,037	8,576	157	9,770	..	2	75	150
..	989	2,594	..	3,583	..	..	..	..
2	1,009	5,076	1	6,088	..	105	1,413	472
..	1,176	1,231	..	2,407	..	69	558	135
..	673	1,755	..	2,428	..	..	714	37
..	864	1,922	..	2,786	..	..	..	467
..	172	796	..	968	..	..	..	4
5	586	2,041	..	2,632	..	..	540	134
9	4,017	15,900	..	19,926	..	..	..	..
..	414	908	31	1,353	..	..	..	158
3	188	954	10	1,155	..	25	..	100
..	210	983	16	1,209	..	50	..	413
..	668	1,929	14	2,611	..	..	110	176
..	339	2,077	5	2,421	2,143	100	597	386
31	2,440	3,976	20	6,476	94	..	1,971	..
..	151	800	..	951	..	..	16	..
..	308	728	..	1,036	456	..	50	..
..	503	1,542	..	2,045	..	..	44	..
41	3,021	7,324	..	10,386	..	165	1,377	2,616
..	1,611	3,791	..	5,402	..	121	..	731
..	700	3,890	..	4,590	..	..	327	98
..	1,111	1,485	..	2,596	..	..	..	393

Public health and convenience—(continued).

Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais (h).	Arboriculture, public gardens and experimental cultivation (i).	Registration of births and deaths (j).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,707	1,000	260	239	388	..	2,014	120
5,552	1,211	112	..	89	274	377	36
1,740	332	122	..	141	..	246	..
36,040	6,978	507	10	117	..	2,661	382
901	..	77	..	36	..	60	5
3,364	3,084	134	8	66	..	97	19
11,734	2,141	294	171	27	..	416	164
4,330	660	154	..	98	42	..	12
6,197	1,121	258	46	230	..	1,479	24
3,104	448	60	60	87	104	194	24
1,863	413	77	..	121	..	106	24
2,481	360	144	..	79	..	102	24
1,285	264	84	..	72	..	..	24
1,990	360	135	..	194	..	95	24
23,005	2,856	443	318	1,270	529	2,034	149
2,313	280	111	..	..	..	146	10
1,101	300	98	..	37	..	..	4
1,322	240	120	64	..	..	60	..
2,779	284	120	..	59	..	38	..
2,469	575	97	23	..	..	332	..
6,584	1,953	144	555	134	..	229	12
580	232	77	50	117	..	..	24
711	150	92	29	120	..	..	35
1,591	310	60	436	120	..	39	24
14,088	3,515	340	147	180	47	402	162
4,872	900	159	..	146	..	118	24
4,227	800	206	..	163	..	175	30
4,316	599	185	..	128	..	..	30

Public health and convenience—(concluded).					Public Instruction.			
Public Works (A) (1).								
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.	Schools and Colleges (c).	Contributions (d).	Libraries, Museums, Man- ageries, &c. (e).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
480	6,837	2,459	...	28,590	...	1,431	96	1,527
327	2,923	3,442	34	15,142	...	1,257	...	1,257
227	49	82	...	4,258	...	73	...	73
1,132	1,844	22,727	...	2,35,190	7,930	...	...	7,930
96	...	923	...	2,191	...	...	...	...
120	...	555	...	7,476	600	...	...	600
265	3,709	4,421	...	23,569	336	962	...	1,298
240	655	1,522	...	7,713	381	...	...	381
139	716	2,117	...	14,317	415	614	...	1,029
...	1,214	1,023	...	7,080	462	...	...	462
...	...	655	...	4,010	510	...	...	510
...	...	1,027	...	4,684	1,989	...	...	1,989
...	...	284	...	2,017	132	...	...	132
...	352	...	...	3,824	185	...	...	185
1,293	9,454	10,078	...	51,429	3,097	3,004	739	6,840
95	809	2,767	...	6,689	...	265	18	283
60	1,185	1,568	...	4,478	...	192	18	210
48	135	609	...	3,061	...	108	18	126
143	634	1,293	4	5,640	...	260	18	278
198	102	2,571	...	9,593	...	444	19	463
60	2,454	1,112	...	15,302	201	1,732	...	1,933
...	69	165	...	1,330	...	81	...	81
24	213	498	...	2,378	...	167	...	167
96	256	520	...	3,496	84	126	...	210
730	2,500	3,707	...	29,976	1,584	1,000	360	2,944
278	440	3,128	...	10,917	1,282	100	...	1,382
180	...	1,465	...	7,671	2,770	100	...	2,870
265	311	964	...	7,191	1,478	100	...	1,578

9	10							
Contributions (4).	Miscellaneous.							
	Interest on Loans (a).		Discount (b).	Actual cost of works due for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).			Total.
	For general purposes.	Interest due on account of previous years.			Interest due on account of current year.	Census charges.	Fairs.		Miscellaneous.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,690	...	...	...	...	...	...	154	154
620	...	...	...	...	159	...	204	363
100	...	...	...	168	36	...	...	204
17,370	...	43,105	...	...	1,576	...	1,835	46,516
60	...	...	...	...	28	...	...	28
140	...	...	...	...	69	...	...	69
5,377	...	...	...	457	...	...	1,023	1,480
1,090	...	...	...	...	96	...	412	508
976	...	...	...	...	...	...	8	8
200	...	...	...	...	...	...	92	92
770	...	...	...	...	...	148	45	193
530	...	...	...	...	72	...	4	76
190	...	...	...	...	...	...	38	38
150	...	...	...	...	...	245	125	370
12,600	...	...	...	...	542	...	162	704
690	...	...	...	...	72	...	18	90
530	...	...	...	...	56	...	...	56
120	...	...	...	...	30	...	...	30
560	...	...	...	...	101	...	...	101
570	...	...	...	...	88	...	...	88
1,920	...	...	...	...	403	...	211	614
110	...	...	...	...	69	...	...	69
240	...	...	...	...	84	...	...	84
910	...	...	...	...	174	...	...	174
4,690	...	...	...	...	...	...	2,983	2,983
1,630	...	...	...	...	...	...	2,189	2,189
1,110	...	...	...	...	156	...	24	180
820	...	...	...	...	...	...	...	...

Western Provinces and Oudh during the year ending 31st March 1892—(continued).

11								12	13	14
Extraordinary and Debt.										
Investments (a).		Payments to sinking fund (b).	Re-payment of Loans (c).	Advances (d).		Deposits (e).	Total.	Closing balance.	Grand total.	Remarks.
In securities (other than for sinking funds).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	..	..	..	..	2,163	55,473	
..	..	..	..	..	..	..	..	3,351	30,474	
..	..	..	..	..	..	..	..	4,946	13,779	
..	..	..	..	..	..	..	..	8,256	3,70,929	
..	..	..	..	..	..	..	..	736	4,871	
..	..	..	..	..	..	..	..	3,490	16,044	
..	..	..	..	..	..	..	..	17,026	64,268	
..	..	..	..	..	..	..	..	566	16,411	
..	..	..	..	..	..	..	..	2,566	29,433	
..	..	..	..	..	..	..	..	2,917	14,682	
..	..	..	..	..	..	..	..	695	10,264	
..	..	..	..	..	..	..	..	301	13,076	
..	..	..	..	..	..	..	..	63	4,343	
..	..	..	..	..	..	..	..	267	9,145	
..	..	..	..	..	..	65	65	2,834	1,05,510	
..	..	..	..	..	..	..	..	731	11,889	
..	..	..	..	..	..	..	..	855	8,505	
..	..	..	..	..	..	..	..	5,438	10,986	
..	..	..	..	..	..	..	..	1,891	13,145	
..	..	..	..	..	..	..	..	2,148	17,710	
..	..	..	..	..	..	..	..	4,612	35,455	
..	..	..	..	..	..	..	..	1,867	4,713	
..	..	..	..	..	..	..	..	699	4,959	
..	..	..	..	..	..	..	..	169	7,594	
..	..	..	..	..	..	..	..	5,912	65,008	
..	..	..	..	..	..	..	..	2,285	28,414	
..	..	..	..	..	..	..	..	1,901	22,198	
..	..	..	..	..	..	..	..	724	17,304	

STATEMENT III.—Showing the Expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charge.						
				General administration (a) office establishment, inspection, Honorary Magistrates' establishment, &c. (a).	Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to outpost, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refund (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND— (concluded).	Sháhjahánpur {	55	Sháhjahánpur ...	2,021	7,937	...	35	...	350	10,343
		56	Tilhar ...	206	1,820	...	...	...	...	2,026
	Pilibhít {	57	Pilibhít ...	1,124	3,769	...	...	...	24	4,917
		58	Bisalpur ...	83	681	...	...	...	...	764
	Cawnpore ...	59	Cawnpore ...	8,016	1,883	...	3	55	106	10,063
	Fatehpur ...	60	Fatehpur ...	538	2,016	...	...	...	...	2,554
	Bánda ...	61	Bánda ...	901	3,567	...	...	5	90	4,563
	Allahabad ...	62	Allahabad ...	9,491	18,623	...	...	149	...	28,263
	Jhánsi {	63	Jhánsi ...	556	3,293	...	75	...	...	3,924
		64	Mau Ránipur ...	497	1,760	...	...	...	617	2,874
ALLAHABAD.	Jalaun {	65	Orai ...	310	1,005	...	...	...	...	1,315
		66	Kálpí ...	429	1,199	...	...	4	...	1,632
		67	Kúnch ...	552	1,389	...	...	...	...	1,891
	Lalitpur ...	68	Lalitpur ...	212	1,326	...	...	...	...	1,538
	Benares ...	69	Benares ...	10,536	15,930	...	431	62	3,170	30,129
	Mirzapur {	70	Mirzapur ...	2,120	4,150	...	...	...	...	6,270
		71	Chunar ...	445	818	...	...	...	...	1,263
	Jaunpur ...	72	Jaunpur ...	1,755	3,512	...	...	...	...	5,267
	Gházípur ...	73	Gházípur ...	1,318	4,302	...	...	...	...	5,620
	Ballia ...	74	Ballia ...	294	1,178	...	...	...	...	1,472
GORAKH- PUR.	Gorakhpur ...	75	Gorakhpur ...	2,988	4,158	...	...	25	...	71,71
	Azamgarh ...	76	Azamgarh ...	541	2,217	...	16	60	...	2,834
KUMAON.	Almora ...	77	Almora ...	278	703	...	...	...	...	981
	Naini Tal {	78	Naini Tal ...	2,151	180	...	318	...	...	2,649
		79	Káshipur ...	625	240	548	...	...	...	1,413

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water-supply.		Drainage.	
Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,397	10,731	89	13,217	...	242	17	1,310
...	687	2,853	...	3,540	...	5	550	121
4	1,376	4,712	19	6,111	25	137	812	135
...	160	979	...	1,139	...	23	485	...
17	6,114	11,822	90	18,043	8,383	837	9,092	1,808
...	620	2,192	...	2,812	...	...	...	154
...	1,013	4,341	...	5,354	...	753	19	124
...	8,159	15,867	...	24,026	2,81,942	18,153	1,065	2,167
...	1,254	5,297	7	6,558	...	...	2,484	...
...	230	3,108	6	3,344	...	97	268	145
...	419	1,175	...	1,594	...	12	...	123
...	120	1,741	...	1,861	150	110	623	50
...	119	1,932	...	2,051	...	103	...	99
...	593	1,690	22	2,305	...	...	284	...
...	7,313	30,600	98	38,511	12,22,548	...	...	1,890
40	930	8,682	...	9,652	...	...	91	161
...	...	1,391	8	1,399	...	...	...	...
...	983	6,047	...	7,030	...	...	...	...
23	500	6,451	...	6,974	154	143	92	1,172
...	300	2,086	...	2,386	...	...	3	25
...	3,706	3,756	30	7,492	...	...	3,215	162
...	521	1,945	...	2,466	...	...	119	401
...	...	1,150	...	1,150	...	367	...	65
...	1,933	3,379	...	5,312	...	...	...	...
...	368	1,812	...	2,180	...	308	...	740

Public health and convenience—(continued).

Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais (h).	Arboretum, public gardens and experimental cultivation (i).	Registration of births and deaths (j).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,755	3,260	254	436	183	47	325	112
2,384	420	125	551	58	95	103	12
8,364	434	219	773	234	...	1,525	137
1,122	..	97	30	113	...	...	...
57,747	3,834	401	351	307	...	3,220	87
3,494	250	180	500	216	...	320	48
5,692	917	110	127	502	...	900	31
89,878	7,552	740	90	4,102	...	2,993	264
3,974	587	245	43	60	...	548	...
2,937	419	120	49	266	20	332	5
1,514	300	144	30	126	76	808	24
1,489	300	120	17	512	...	411	24
949	462	120	43	204	55	200	52
2,480	150	144	369	10	...	316	24
50,130	2,981	365	4,976	334	...	2,458	840
21,805	1,839	222	458	106	...	1,548	29
2,273	240	60	...	92	...	...	...
5,593	780	142	...	...	...	153	84
11,568	4,948	156	157	...	...	668	...
2,112	420	116	112	105	...	...	24
14,710	1,163	264	47	222	75	2,622	24
5,127	784	120	205	85	...	381	...
4,181	240	115	...	31	...	...	...
23,244	540	82	5,542	4	...	683	...
1,867	900	132	547	251	...	227	...

Public health and convenience—(concluded).					Public Instruction.			
Public Works (k) (1).								
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.	Schools and Colleges (a).	Contributions (b).	Libraries, Museums, Man- ageries, &c. (c).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
745	4,000	6,183	...	31,869	1,166	2,403	...	3,569
115	17	1,804	...	6,860	...	441	...	441
417	823	3,234	...	17,269	...	5,414	...	5,414
...	25	553	...	2,448	...	108	...	108
725	363	31,638	18	1,18,811	667	720	...	1,387
95	...	1,046	...	6,303	600	...	...	600
30	475	165	...	9,850	418	...	...	418
2,690	893	37,804	412	4,50,750	5,861	...	300	6,161
624	113	9,481	...	24,159	717	...	...	717
408	55	1,183	...	6,804	260	...	...	260
...	...	2,249	...	5,406	157	360	...	517
180	...	750	...	4,736	1,157	60	...	1,217
173	...	949	...	3,409	1,194	395	30	1,619
30	...	848	...	4,655	417	...	...	417
3,925	...	16,018	...	18,06,465	2,933	...	300	3,233
452	2,020	5,439	...	34,170	781	...	180	961
103	...	2	...	2,770	123	360	...	483
360	3,900	3,352	...	14,364	1,329	1,020	...	2,349
...	...	3,808	...	22,866	418	1,350	400	2,168
...	133	1,389	...	4,439	...	771	120	891
647	4,094	8,073	...	35,318	5,489	720	...	6,209
120	273	1,974	...	9,589	542	...	...	542
...	720	102	...	5,821	72	...	...	72
2,539	8,693	7,295	...	48,622	150	...	...	150
...	1,906	...	...	6,878	952	...	...	952

9	10							
Contributions (4).	Miscellaneous.							
	Interest on Loans (a).		Discount (b).	Actual cost of works due for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).			Total.
	For general purposes.	Interest due on account of previous years.			Interest due on account of current year.	Census charges.	Fairs.		Miscellaneous.
Rs.	Rs.	Rs.	Rs.	Bs.	Rs.	Rs.	Rs.	Rs.
2,580	...	...	...	604	354	...	10,196	11,154
30	...	...	...	...	86	...	...	86
1,510	...	...	...	...	213	...	...	213
90	...	...	...	...	42	...	...	42
9,587	...	...	...	...	730	...	15,400	16,220
320	...	...	...	...	...	...	...	...
22	...	...	...	...	113	...	1	114
9,960	6	66,514	...	9,171	5,417	...	5,945	87,053
5,335	...	...	...	...	...	...	2,792	2,792
1,230	...	...	...	...	...	...	188	188
...	...	...	...	...	...	...	...	...
...	...	...	...	...	57	...	50	107
...	...	...	...	...	63	...	30	93
...	...	...	...	...	48	...	42	90
3,710	15,791	44,952	...	...	1,095	...	1,197	68,035
7,810	...	...	...	...	...	...	384	384
248	...	...	...	...	...	...	...	...
1,320	...	...	...	...	...	...	175	175
1,410	...	...	...	...	...	...	132	132
110	...	...	...	...	...	...	123	123
1,270	...	...	...	...	282	...	...	282
840	...	...	...	...	97	...	152	249
...	...	...	...	...	34	...	13	47
...	...	4,419	...	1,100	...	...	4,038	9,557
345	...	...	...	...	66	...	...	66

Western Provinces and Oudh during the year ending 31st March 1892—(continued).

11								12	13	14
Extraordinary and Debt.										
Investments (a).		Payments to sinking fund (b).	Repayment of Loans (c).	Advances (d).		Deposits (e).	Total.	Closing balance.	Grand total.	Remarks.
In securities (other than for sinking funds).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	4,302	77,034	
...	...	...	...	...	...	...	...	1,501	13,984	
...	...	...	...	...	...	...	...	17,230	52,664	
...	...	...	...	...	...	...	...	2,303	6,894	
...	...	...	...	...	...	...	...	5,12,187	6,86,298	
...	...	...	...	...	...	...	...	1,560	14,149	
...	...	...	...	...	...	...	...	1,582	21,903	
5,939	...	...	...	...	...	78,761	84,700	14,192	7,05,105	
...	...	...	...	...	...	...	...	1,500	44,985	
...	...	...	...	...	...	...	...	4,189	18,389	
...	...	...	...	...	...	...	...	528	9,860	
...	...	...	...	...	...	...	...	1,866	11,419	
...	...	...	...	...	...	...	...	5,476	14,539	
...	...	...	...	...	...	150	150	2,931	12,086	
...	...	...	3,00,000	...	...	...	3,00,000	2,49,900	19,94,983	
...	...	...	...	...	...	...	...	3,473	62,720	
...	...	...	...	...	...	50	50	239	6,452	
...	...	...	...	...	...	...	...	2,023	32,528	
1,000	...	...	...	...	...	...	1,000	86	40,256	
...	...	...	...	...	...	...	...	4,004	13,425	
...	...	...	...	...	...	...	...	5,421	63,163	
...	...	...	...	...	50	...	50	2,381	18,951	
...	...	...	...	...	...	...	...	735	8,806	
...	...	5,000	...	...	675	...	5,675	3,668	75,633	
...	...	...	...	...	...	...	...	215	12,049	

STATEMENT III.—Showing the Expenditure of the Municipalities in the North-

1	4	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charge.						
				General administration (a) office establishment, inspection, Honorary Magistrates' establishment, &c. (a).	Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to outpost, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refund (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	80	Lucknow ...	11,700	21,686	774	...	306	2,675	37,091
	Unao ...	81	Unao ...	260	320	...	...	28	...	608
	Rae Bareli ...	82	Rae Bareli ...	785	3,187	...	...	...	...	3,922
	Sitapur ...	83	Sitapur ...	1,150	1,942	...	...	...	...	3,092
		84	Khairabad ...	290	1,394	...	...	...	...	1,684
	Hardoi ...	85	Hardoi ...	495	786	...	...	...	...	1,281
		86	Shahabad ...	355	496	...	...	29	...	880
		87	Sandila ...	414	1,786	...	...	...	...	2,200
		88	Sandi ...	241	281	...	15	...	...	537
		89	Pibani ...	145	297	...	...	...	...	442
FYZABAD.	Kheri ...	90	Lakhimpur ...	249	284	...	...	...	...	533
		91	Muhamdi ...	163	148	...	...	...	...	311
	Fyzabad ...	92	Fyzabad ...	4,307	9,456	...	...	...	...	13,763
		93	Tanda ...	205	469	...	...	...	...	674
	Gonda ...	94	Gonda ...	848	2,814	...	131	...	...	3,793
		95	Nawabganj ...	484	243	...	...	...	32	759
		96	Utraula ...	222	470	...	...	...	...	692
		97	Balrampur ...	388	540	...	...	...	...	928
	Bahraich ...	98	Bahraich ...	1,811	2,794	...	...	...	...	4,605
		99	Nanpara ...	705	1,094	...	...	...	...	1,799
		100	Bhinga ...	292	54	...	...	...	...	346
	Sultanpur	101	Sultanpur ...	461	1,758	...	...	...	...	2,219
	Partabgarh ...	102	Bela (Partabgarh)	346	871	...	...	12	...	1,229
	Bara Banki ...	103	Nawabganj (Bara Banki).	916	2,593	...	1	...	...	3,510
GRAND TOTAL...				1,16,361	2,86,039	2,111	1,501	1,143	7,316	4,14,471

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water-supply.		Drainage.	
Rs.	Rs.	Rs.	Rs.	Rs.	Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).
7	9,171	54,369	10	63,557	5,000	1,048	7,137	2,328
...	131	854	...	985	...	125	...	...
...	689	2,388	19	3,096	...	74	...	145
...	190	1,763	...	1,953	728	129	401	123
...	...	1,327	...	1,327	...	50	...	108
...	661	1,004	48	1,713	22	122	52	138
...	...	1,575	6	1,581	...	20	400	...
...	195	1,542	43	1,780	43	100	748	262
...	...	1,137	...	1,137	...	35	...	18
...	167	747	...	914	...	80	...	102
...	99	674	...	773	...	...	...	...
...	...	617	...	617	...	...	...	...
30	4,128	9,034	25	13,217	...	875	...	921
...	322	960	...	1,282	...	132	...	65
...	709	1,882	...	2,591	...	225	...	1,770
...	224	1,233	...	1,457	...	50	181	120
...	126	606	3	735	...	40	37	233
...	200	1,217	...	1,417	...	...	...	...
...	795	3,398	40	4,233	...	908	...	259
...	1,159	992	12	2,163	500	235	...	69
...	152	200	...	352	...	...	...	225
...	409	756	...	1,165	...	...	...	...
...	2	547	3	552	...	...	...	...
8	519	2,535	61	3,123	...	163	683	965
371	1,13,203	4,15,743	1,253	5,30,570	16,60,861	62,021	57,270	43,691

Public health and convenience—(continued).							
Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais (h).	Arboriculture, public gardens and experimental cultivation (i).	Registration of births and deaths (j).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
74,380	5,936	1,085	4,124	1,162	...	50	144
1,848	253	172	17	380	...	194	...
4,870	537	132	...	137	...	1,177	24
6,125	1,910	84	728	284	467	1,144	24
1,374	300	3	...	82	...	...	24
3,128	933	104	69	210	...	1,337	25
1,605	100	126	25	197	...	...	24
2,195	491	122	6	177	...	...	24
1,044	784	93	...	155	55	...	24
706	49	85	...	160	64	...	12
1,432	240	84	25	379	...	365	14
567	...	76	...	274	...	...	14
20,035	1,563	267	103	486	...	...	...
3,153	160	170	...	129	30	48	...
5,437	1,244	251	58	598	375	633	22
1,212	170	83	...	194	50	68	...
1,004	120	132	...	178	57	40	...
1,436	...	148	...	17	...	...	...
4,221	1,157	192	...	415	...	399	12
1,635	494	195	...	902	423	78	12
831	...	128	...	521	...	...	...
2,802	616	132	...	213	140	1,388	24
945	155	91	...	150	...	520	...
3,177	450	115	1,806	208	95	75	100
8,00,229	98,201	16,989	27,822	23,046	4,955	45,903	4,689

7					8			
Public health and convenience—(concluded).					Public Instruction.			
Public Works (k) (1).								
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.	Schools and Colleges (a).	Contributions (b).	Libraries, Museums, Man- ageries, &c. (c).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,272	3,113	26,471	...	1,36,245	8,679	6,349	1,320	16,348
...	...	2,458	...	5,447	...	...	...	...
624	1,218	2,900	...	11,838	...	324	...	324
...	457	3,680	...	16,284	510	500	200	1,210
...	250	1,130	...	3,321	65	...	...	65
71	240	3,567	...	10,018	...	60	135	195
...	614	1,375	40	4,526	...	...	78	78
...	75	914	...	5,157	180	120	96	396
15	50	100	...	2,373	...	...	24	24
84	35	1,100	...	2,477	24	...	38	62
...	...	1,437	...	4,026	120	101	...	221
...	...	86	...	1,017	...	...	...	...
1,134	16,865	8,257	...	50,511	...	2,120	180	2,300
10	990	255	...	5,142	704	120	...	824
99	10	889	...	11,611	588	...	60	648
...	450	919	...	3,497	...	...	...	...
...	425	77	...	2,343	...	...	...	...
60	25	635	...	2,321	...	...	...	...
562	1,748	2,407	23	12,303	480	...	...	480
87	...	2,404	597	7,631	...	...	...	...
...	132	...	...	1,837	106	...	...	106
...	420	509	...	6,244	376	...	150	526
1	3,213	445	...	5,520	52	192	...	244
184	172	2,123	32	10,348	...	256	220	476
34,140	1,17,841	3,38,146	1,314	33,37,218	73,156	44,083	6,408	1,23,647

Contributions (4).	Miscellaneous.							
	Interest on Loans (a).		Discount (b).	Actual cost of works due for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).			Total.
	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,200	...	...	...	...	1,125	...	326	1,451
...	...	...	...	...	57	...	10	67
...	...	...	...	...	...	...	331	331
3,429	...	...	...	...	75	...	116	191
740	...	...	...	...	60	...	...	60
290	...	...	...	170	...	...	51	221
...	...	...	...	...	...	...	...	...
400	...	...	...	...	78	...	38	116
...	...	...	...	...	82	...	11	93
...	...	...	...	...	60	...	52	112
...	193	47	...	...	...	59	...	299
...	...	...	...	...	...	...	...	...
6,980	...	...	...	27	...	...	...	27
640	...	...	...	...	135	...	...	135
277	...	...	...	...	...	...	275	275
570	...	...	...	...	45	...	107	152
108	...	...	...	...	...	...	...	...
...	...	...	...	...	95	...	185	280
480	...	...	...	...	...	250	96	346
...	...	...	...	...	...	...	139	139
...	...	...	...	...	70	...	...	70
370	...	...	...	...	...	...	166	166
...	...	2	...	...	30	...	8	40
110	...	...	...	...	...	...	85	85
1,71,975	15,990	1,59,639	...	11,697	16,430	726	55,371	2,59,853

Western Provinces and Oudh during the year ending 31st March 1892—(concluded).

11								12	13	14
Extraordinary and Debt.								Closing balance.	Grand total.	Remarks.
Investments (a).		Payments to sinking fund (b).	Re-payment of Loans (c).	Advances (d).		Deposits (e).	Total.			
In securities (other than for sinking funds).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	51,954	3,13,846	
...	...	...	...	...	...	...	...	277	7,384	
...	...	...	...	...	...	45	45	6,633	26,189	
...	...	...	...	...	...	...	...	4,627	30,786	
...	...	...	...	...	...	...	...	1,638	8,835	
...	...	...	...	...	...	...	...	1,087	14,805	
...	...	...	...	...	...	...	...	1,625	8,690	
...	...	...	...	...	...	...	...	2,035	12,084	
...	...	...	...	...	...	...	...	1,192	5,356	
...	...	...	...	...	...	...	...	1,262	5,269	
...	...	...	502	...	...	...	502	663	7,017	
...	...	...	...	...	...	...	...	748	2,693	
...	...	...	...	...	...	...	...	7,805	94,603	
...	...	...	...	...	...	...	...	974	9,671	
...	...	...	...	...	...	...	...	6,172	25,367	
...	...	...	...	...	...	...	...	372	6,807	
...	...	...	...	...	...	...	...	387	4,265	
...	...	...	...	...	...	...	...	1,605	6,551	
232	...	...	...	...	...	58	290	8,532	31,269	
...	...	...	...	...	...	...	...	709	12,441	
...	...	...	...	...	...	...	...	776	3,487	
...	...	...	...	...	...	...	...	2,052	12,742	
...	...	...	...	83	...	...	83	1,815	9,483	
...	...	...	...	...	...	...	...	5,395	23,047	
9,151	...	5,000	3,14,095	83	725	1,01,275	4,30,329	11,02,116	63,70,179	

STATEMENT IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, the and expenditure per head, and the incidence*

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross im- ports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average consumption or expenditure per head of po- pulation.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Meerut.	Sahāranpur ...	1	Sahāranpur ...	63,194	812,308	346,255	466,048	12,470	7 14 15
		2	Hardwār Union ...	29,125	180,853	...	180,853	6,144	6 8 6
		3	Deoband ...	19,250	288,345	134,092	154,253	4,758	8 0 8
	Muzaffarnagar ...	4	Muzaffarnagar ...	18,166	268,985	99,842	169,143	4,937	9 12 7
		5	Kāndhla ...	9,487	84,990	12,126	72,864	2,084	7 27 3
		6	Kairana ...	18,420	136,893	11,662	125,231	3,886	6 31 15
	Meerut ...	7	Meerut ...	119,390	855,098	167,617	687,481	33,049	5 30. 5
		8	Ghāziabad ...	10,193	92,630	31,620	61,010	2,697	5 39 6
		9	Shāhdera ...	5,306	45,873	10,702	35,171	1,490	6 24 6
		10	Baraut ...	6,781	48,518	13,449	35,069	1,402	5 6 13
		11	Baghpat ...	6,292	82,923	32,966	49,957	1,433	7 37 9
		12	Hapur ...	14,977	294,474	169,034	125,440	5,426	8 15 0
		13	Pilkhua ...	5,441	39,523	4,947	34,576	1,312	6 14 3
	Bulandshahr ...	14	Sardhana ...	12,959	96,302	32,279	64,023	2,846	5 12 5
		15	Mowana ...	8,221	48,465	8,678	39,787	1,278	4 33 9
		16	Bulandshahr ...	16,931	178,608	54,486	124,122	3,523	7 13 3
		17	Anūpshahr ...	7,952	71,025	11,648	59,377	1,636	7 18 10
		18	Khurja ...	26,349	725,353	523,363	201,485	5,325	7 25 13
	Aligarh ...	19	Sikandrabad ...	15,231	349,843	230,698	119,145	3,242	7 34 11
		20	Koil (Aligarh) ...	61,485	914,597	477,529	437,068	13,556	7 4 5
		21	Hāthras ...	39,181	271,092	...	271,092	6,670	6 36 12
		22	Atrauli ...	15,408	126,223	45,340	80,883	2,664	5 9 15
		23	Sikandra Rao ...	13,024	76,849	14,779	62,070	2,027	4 30 10

Refined sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...
12,105	...	12,105	3,027	0 16 9
...	...	...	...	...
...	...	...	...	...
2,082	13	2,069	582	0 8 11
2,873	47	2,826	795	0 6 2
26,945	2,300	24,645	2,324	0 8 4
2,704	59	2,645	744	0 10 6
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
2,100	1,467	633	119	0 4 10
2,626	1,417	1,209	130	0 4 0
490	...	490	24	0 2 6
4,469	439	4,030	1,133	0 9 8
2,090	282	1,808	407	0 9 1
11,254	1,611	9,643	2,712	0 14 10
3,690	653	3,037	854	0 8 0
24,375	14	24,361	6,082	0 15 13
36,080	...	36,080	2,706	0 36 13
4,316	67	4,249	1,062	0 11 0
2,062	3	2,059	386	0 6 5

8				
Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...
8,607	...	8,607	1,070	0 11 13
...	...	...	...	...
12,365	,666	11,699	731	0.25 12
13,874	9,817	4,057	847	0 17 1
12,115	3,174	8,941	838	0 19 6
30,514	406	30,108	1,873	0.10 1
7,966	307	7,659	718	0 30 0
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
6,713	3,218	3,495	310	0 25 11
9,262	1,884	7,378	420	0 24 5
9,330	2,611	6,719	305	0 32 11
10,344	1,777	8,567	802	0 20 3
7,117	192	6,925	648	0 34 13
35,092	2,766	32,326	3,030	1 9 1
46,729	37,131	9,598	899	0 25 3
62,830	214	62,616	5,876	1 0 11
86,332	...	86,332	2,698	2 8 2
8,504	142	8,362	784	0 21 11
7,041	109	6,932	433	0 21 4

9				
Ghf.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
6,609	198	6,411	3,306	0 4 0
7,142	...	7,142	4,898	0 9 12
1,053	21	1,032	810	0 2 2
2,766	57	2,709	1,354	0 5 15
618	2	616	308	0 2 9
1,128	63	1,060	397	0 2 4
11,009	183	11,726	5,863	0 3 14
1,502	112	1,390	695	0 5 7
571	35	536	268	0 4 0
592	...	592	296	0 3 7
754	3	751	644	0 4 12
1,540	363	1,172	586	0 3 2
351	2	349	174	0 2 9
1,006	3	1,003	502	0 3 5
263	58	205	102	0 0 15
1,771	45	1,726	863	0 4 1
883	40	843	401	0 4 3
rs. 1,21,643	rs. 52,170	rs. 69,473	1,085	rs. 2 10 2
1,644	240	1,404	570	0 3 11
7,688	1,526	6,162	3,081	0 4 0
5,388	...	5,388	1,847	0 5 8
799	271	528	264	0 1 5
532	3	529	263	0 1 9

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 1,124,333 rs. 1,67,533 }	mds. 355,874 rs. 3,517	mds. 768,459 rs. 1,64,016 }	20,175	{ mds. 12 6 6 rs. 2 9 6 }
{ mds. 240,316 rs. 2,35,173 }	...	mds. 240,316 rs. 2,35,173 }	15,957	{ mds. 8 10 0 rs. 8 1 2 }
{ mds. 363,123 rs. 81,316 }	mds. 134,114 rs. 637	mds. 229,009 rs. 80,679 }	6,352	{ mds. 11 35 9 rs. 4 3 0 }
{ mds. 324,082 rs. 7,985 }	mds. 101,990 rs. 547	mds. 222,092 rs. 7,438 }	8,241	{ mds. 12 9 0 rs. 0 6 6 }
{ mds. 112,714 rs. 9,276 }	mds. 21,966 rs. 35	mds. 90,748 rs. 9,241 }	3,783	{ mds. 9 22 9 rs. 0 15 6 }
{ mds. 171,739 rs. 8,927 }	mds. 14,981 rs. 133	mds. 156,758 rs. 8,794 }	6,678	{ mds. 8 20 6 rs. 0 7 7 }
{ mds. 1,212,341 rs. 1,02,843 }	mds. 195,446 rs. 2,803	mds. 1,016,895 rs. 1,00,040 }	53,868	{ mds. 8 20 11 rs. 0 13 4 }
{ mds. 108,141 rs. 24,072 }	mds. 32,115 rs. 278	mds. 76,026 rs. 23,794 }	5,516	{ mds. 7 18 5 rs. 2 5 4 }
{ mds. 46,849 rs. 6,306 }	mds. 10,888	mds. 35,961 rs. 6,306 }	1,962	{ mds. 6 31 1 rs. 1 3 0 }
{ mds. 51,188 rs. 9,204 }	„ 13,651	mds. 37,537 rs. 9,204 }	2,086	{ mds. 5 21 6 rs. 1 5 8 }
{ mds. 83,677 rs. 56,313 }	„ 32,969 rs. 7,002	mds. 50,708 rs. 49,311 }	2,966	{ mds. 8 2 5 rs. 7 13 4 }
{ mds. 297,516 rs. 33,624 }	mds. 169,677 rs. 3,507	mds. 127,839 rs. 30,117 }	6,549	{ mds. 8 21 6 rs. 2 0 2 }
{ mds. 58,710 rs. 2,942 }	mds. 9,634	mds. 49,076 rs. 2,942 }	2,168	{ mds. 9 0 12 rs. 0 8 7 }
{ mds. 115,230 rs. 23,542 }	mds. 28,091 rs. 236	mds. 87,139 rs. 23,306 }	4,447	{ mds. 7 9 0 rs. 1 14 11 }
{ mds. 58,954 rs. 29,152 }	mds. 11,347	mds. 47,607 rs. 29,152 }	2,386	{ mds. 5 31 10 rs. 3 8 8 }
{ mds. 207,662 rs. 82,467 }	mds. 55,429 rs. 2,854	mds. 152,233 rs. 79,613 }	7,233	{ mds. 8 39 10 rs. 4 11 2 }
{ mds. 89,615 rs. 9,203 }	mds. 12,298 rs. 15	mds. 77,317 rs. 9,188 }	3,569	{ mds. 9 23 14 rs. 1 2 5 }
{ mds. 791,508 rs. 1,49,400 }	mds. 526,774 rs. 52,399	mds. 264,734 rs. 97,001 }	13,329	{ mds. 10 1 14 rs. 3 10 10 }
{ mds. 406,826 rs. 70,528 }	mds. 268,800 rs. 7,106	mds. 138,026 rs. 63,422 }	6,190	{ mds. 9 2 7 rs. 4 2 7 }
mds. 1,154,340	mds. 439,057	mds. 665,283	32,244	mds. 10 32 12
„ 457,398	„	„ 457,398	15,323	„ 11 26 15
„ 173,981	„ 45,822	„ 128,159	5,575	„ 8 12 11
„ 106,059	„ 15,014	„ 91,045	3,574	„ 6 39 9

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.		Mds.	Rs.	
23,564	...	23,564	1,737	...
2,517	...	2,517	236	...
5,564	...	5,564	313	...
6,760	...	6,760	780	...
799	...	799	190	...
2,436	...	2,436	407	...
161	...	161	39	...
...	...	...	370	...
...	...	...	100	...
...	...	...	97	...
...	...	...	292	...
...	...	...	310	...
...	...	...	27	...
...	...	...	500	...
...	...	...	233	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	2,528	...
...	...	...	...	...
...	...	...	348	...
...	...	...	500	...

Oil.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
9,015	4,516	4,499	975	0 2 13
2,316	...	2,316	347	0 3 2
1,933	8	1,925	566	0 4 3
2,467	410	2,057	326	0 4 8
610	4	606	135	0 2 8
1,216	2	1,214	246	0 2 10
15,314	412	14,902	2,862	0 4 15
128	...	128	32	0 0 8
930	136	794	198	0 5 15
315	41	274	57	0 1 9
457	53	404	101	0 2 9
2,481	915	2,566	641	0 6 13
541	45	496	101	0 3 10
1,119	315	804	201	0 2 10
654	111	743	186	0 3 10
3,311	699	2,612	506	0 6 2
1,252	223	1,029	200	0 5 2
8,108	1,908	6,200	1,177	0 9 6
4,427	1,010	3,417	650	0 8 15
13,833	5,458	8,375	875	0 5 7
7,750	...	7,750	1,453	0 7 14
3,506	11	1,495	155	0 3 14
1,179	20	1,159	115	0 3 8

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
mds. 617,210	mds. 11,378	mds. 605,832	2,113	mds. 9 23 7
„ 8,919	„ 1,920	„ 6,999	779	„ 0 9 9
{ „ 61,829 rs. 11,157 }	„ 35	{ „ 61,794 rs. 11,157 }	750	{ „ 3 8 6 rs. 0 9 3 }
mds. 54,037	„ 443	mds. 53,594	634	mds. 2 38 0
{ „ 1,150 rs. 5,136 }	„ 11	{ „ 1,139 rs. 5,136 }	215	{ „ 0 4 12 rs. 0 8 7 }
{ mds. 3,350 rs. 7,262 }	„ 2	{ mds. 3,348 rs. 7,262 }	404	{ mds. 0 7 4 rs. 0 6 3 }
{ mds. 309,639 rs. 12,494 }	„ 43,237	{ mds. 266,402 rs. 12,494 }	5,196	{ mds. 2 9 4 rs. 0 1 8 }
{ mds. 128 rs. 3,095 }	...	{ mds. 128 rs. 3,095 }	80	{ mds. 0 0 8 rs. 0 4 10 }
{ mds. 930 rs. 1,526 }	mds. 136	{ mds. 794 rs. 1,526 }	222	{ mds. 0 5 15 rs. 0 4 7 }
mds. 11,167	„ 124	mds. 11,043	167	mds. 1 25 2
{ „ 969 rs. 1,619 }	„ 153	{ „ 816 rs. 1,619 }	152	{ „ 0 5 3 rs. 0 4 1 }
{ mds. 25,817 rs. 3,009 }	„ 2,875 rs. 137	{ mds. 22,942 rs. 2,872 }	946	{ mds. 1 21 4 rs. 0 3 0 }
mds. 24,701	mds. 45	mds. 24,656	159	mds. 4 21 4
„ 16,773	„ 315	„ 16,458	404	„ 1 14 9
{ „ 8,556 rs. 196 }	„ 334	{ „ 8,222 rs. 196 }	291	{ „ 1 0 0 rs. 0 0 4 }
{ mds. 9,429 rs. 11,084 }	„ 2,094 rs. 78	{ mds. 7,335 rs. 11,006 }	679	{ mds. 0 17 5 rs. 0 10 4 }
{ mds. 3,583 rs. 1,953 }	mds. 655	{ mds. 2,928 rs. 1,953 }	235	{ mds. 0 14 11 rs. 0 3 11 }
mds. 23,861	„ 5,716	mds. 18,145	1,595	mds. 0 27 8
{ mds. 13,054 rs. 4,915 }	„ 3,028	{ „ 10,026 rs. 4,915 }	729	{ „ 0 26 5 rs. 0 5 1 }
mds. 324,566	„ 23,446	mds. 301,123	1,921	mds. 4 35 14
„ 92,942	...	„ 92,942	1,786	„ 2 14 14
„ 23,962	mds. 31	„ 23,931	229	„ 1 22 2
„ 9,108	„ 61	„ 9,047	149	„ 0 27 12

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
256,603	42,201	214,402	3,906	3 6 3
87,287	2,813	84,474	1,938	2 11 5
81,117	4,555	76,562	822	3 15 7
41,762	795	40,967	1,280	2 4 1
9,666	32	9,634	185	1 0 2
11,330	...	11,330	242	0 9 10
256,292	4,842	2,51,450	7,180	2 1 8
16,052	542	15,510	485	1 8 4
1,327	24	1,303	41	0 3 11
8,408	114	8,294	259	1 3 6
16,448	1,089	15,359	480	2 7 0
53,918	41,784	12,134	379	0 12 11
3,409	...	3,409	67	0 10 0
19,089	37	19,052	595	1 9 3
18,964	153	18,811	492	1 10 11
23,656	2,476	21,180	660	1 4 0
12,991	4,492	8,499	264	1 1 1
73,125	10,174	62,951	1,268	2 6 2
36,963	3,667	33,296	1,040	2 2 11
73,037	1,418	71,619	2,470	1 2 7
{ mds. 14,801 rs. 19,257 }	...	{ mds. 14,801 rs. 19,257 }	1,190	{ mds. 0 15 1 rs. 0 7 10 }
9,580	26	9,554	266	0 9 11
5,803	...	5,803	153	0 7 1

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
2,67,699	1,04,931	1,62,768	3,596	2 9 2
22,846	...	22,846	618	0 12 6
26,038	604	25,434	560	1 5 1
60,834	8,329	52,505	1,641	2 14 2
6,672	...	6,672	133	0 11 3
22,169	505	21,664	677	1 2 9
99,162	4,702	94,460	4,148	0 12 7
13,008	742	12,266	192	1 3 3
498	...	498	8	0 1 6
5,543	11	5,532	259	0 13 0
5,880	100	5,780	271	0 14 8
26,462	5,047	21,415	335	1 6 10
8,353	...	8,353	170	1 8 7
22,442	658	21,784	340	1 12 10
7,422	111	7,311	114	0 14 2
32,195	7,343	24,852	777	1 7 3
7,456	635	6,821	213	0 13 9
88,348	43,341	45,007	1,406	1 11 5
34,266	12,552	21,714	679	1 6 9
96,700	28,971	67,729	2,117	1 0 10
31,548	...	31,548	2,391	0 32 3
17,265	5,084	12,181	380	0 12 7
9,920	378	9,542	298	0 11 8

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
10,585	2,170	8,415	983	0 5 5
2,803	...	2,803	411	0 3 13
2,807	293	2,514	395	0 5 3
6,771	1,240	5,531	1,383	0 12 2
702	...	702	91	0 2 15
...	...	...	...	...
20,374	9,375	10,999	2,553	0 3 10
611	35	576	85	0 2 4
210	19	191	27	0 1 6
467	...	467	63	0 2 12
296	...	296	74	0 1 14
2,723	305	2,418	204	0 3 5
797	151	646	106	0 4 11
1,864	92	1,772	314	0 5 14
637	4	633	88	0 3 1
1,475	61	1,414	138	0 3 5
rs. 2,234	rs. 136	rs. 2,098	66	rs. 0 4 3
" 3,105	" 233	" 2,872	90	" 0 1 8
1,487	87	1,400	119	0 3 10
4,788	1,863	2,925	612	0 1 14
6,084	...	6,084	927	0 6 3
5,061	5,244	-183	-8	...
655	165	490	122	0 1 8

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,12,565	34,220	4,78,345	7,175	7 9 1
2,55,695	1,410	2,54,285	3,814	8 11 8
1,29,059	2,797	1,26,262	1,894	6 8 11
2,86,536	22,880	2,63,656	2,859	14 8 2
42,496	1,395	41,101	616	4 5 3
81,495	3,337	78,158	1,172	4 3 10
8,34,465	1,21,916	7,12,549	11,133	5 15 5
65,733	1,235	64,498	967	6 5 2
16,316	2,122	14,194	213	2 10 9
81,698	9,754	71,944	1,079	10 9 3
44,508	122	44,386	666	7 0 10
1,14,192	23,423	90,769	1,362	6 0 11
87,258	54,343	32,915	247	6 0 9
97,331	23,160	74,171	1,113	6 2 4
45,691	3,531	42,160	632	5 2 0
1,21,512	1,207	1,20,305	1,804	7 1 8
32,944	...	32,944	495	4 2 3
1,99,860	23,396	1,76,464	1,765	6 11 1
1,14,616	9,692	1,04,924	1,574	6 14 3
6,67,201	1,74,329	4,92,872	5,145	8 0 3
...	...	...	* 1,000	...
65,343	2,674	62,669	940	4 4 0
67,594	2,321	65,273	979	5 0 2

* Contribution from cloth merchants by which they compounded for the payment of octroi on cloth.

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,92,895	39,096	5,53,799	8,272	8 12 2
2,71,248	1,410	2,69,838	4,006	9 4 2
1,47,325	2,797	1,44,528	2,154	7 6 3
3,02,551	22,880	2,79,671	3,109	15 6 3
52,110	1,396	50,714	767	5 5 6
82,935	3,337	79,598	1,195	4 5 2
11,15,745	1,49,224	9,66,521	15,102	8 1 6
89,654	9,776	79,878	1,047	7 13 4
33,350	7,204	26,146	275	4 14 10
87,575	9,754	77,821	1,168	11 7 7
44,508	122	44,386	666	7 0 10
1,14,192	23,423	90,769	1,362	6 0 11
87,258	54,343	32,915	247	6 0 9
97,331	23,160	74,171	1,113	6 2 4
53,342	3,531	49,811	672	6 0 11
1,21,512	1,207	1,20,305	1,804	7 1 8
32,944	...	32,944	495	4 2 3
1,99,860	23,396	1,76,464	1,765	6 11 1
1,14,616	9,692	1,04,924	1,574	6 14 3
6,67,201	1,74,329	4,92,872	5,145	8 0 3
...	...	...	1,000	...
65,343	2,674	62,669	940	4 4 0
67,594	2,321	65,273	979	5 0 2

several Municipalities in the North-Western Provinces and Oudh during 1891-92, the average consumption of taxation per head of population.

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Mds.	Mds.	Mds.	Rs.	Mds. s. c.	Rs. a. p.	Rs. a. p.	
1,71,228	57,834	1,13,394	1,701	1 12 8	0 5 1	0 10 9	
1,10,367	10	1,10,357	2,280	3 12 7	0 8 9	0 14 4	
22,603	1,627	20,976	315	1 1 5	0 5 3	0 9 8	
68,261	9,335	58,926	663	3 3 10	0 7 3	0 15 7	
344	17	327	79	0 1 6	0 6 4	0 9 2	
502	132	370	95	0 0 12	0 5 9	0 8 5	
1,92,528	3,091	1,89,437	2,909	1 9 4	0 7 2	0 12 2	
13,082	100	12,982	195	1 4 4	0 8 7	0 12 6	
...	...	...	...	...	0 5 10	0 7 11	
35,832	13,873	21,959	316	3 3 9	0 4 11	0 10 5	
6,217	483	5,734	57	0 14 6	0 7 6	0 12 7	
94,931	70,103	24,828	310	1 10 6	0 6 11	0 11 1	
12,316	...	12,316	78	2 4 2	0 6 4	0 8 10	
29,088	3,869	25,219	208	2 1 5	0 5 10	0 10 6	
17,364	7,191	10,173	73	1 3 9	0 4 7	0 8 4	
14,099	1,245	12,854	193	0 12 1	0 6 10	0 10 10	
4,532	...	4,532	69	0 9 2	0 7 2	0 9 10	
29,726	3,434	26,292	263	0 15 11	0 7 5	0 11 11	
19,405	560	18,845	141	1 3 9	0 6 5	0 11 0	
75,743	12,118	63,625	954	1 0 6	0 8 4	0 12 5	
...	...	...	...	...	0 6 3	0 9 2	
23,236	4,185	19,051	286	1 3 9	0 5 9	0 8 3	
9,188	55	9,133	175	0 11 2	0 4 4	0 7 3	

STATEMENT IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, the and expenditure per head, and the incidence of*

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
AGRA.	Muttra	24	Muttra ...	56,431	546,462	88,581	437,881	14,083	8 4 8
		25	Brindaban ...	26,000	164,902	2,324	162,578	5,490	6 10 2
		26	Kosi... ...	8,404	293,559	204,066	89,493	2,812	10 25 15
	Agra	27	Agra ...	168,662	1,958,492	552,810	1,405,682	49,940	8 13 5
		28	Fatehpur-Sikri ...	6,286	54,668	6,838	47,830	1,095	7 24 5
		29	Firzabad ...	15,273	180,241	69,709	110,532	3,096	7 9 6
	Farukhabad ...	30	Fatehgarh cum Farukhabad.	73,009	628,068	61,188	566,880	17,715	7 30 9
	Mainpuri ...	31	Mainpuri ...	18,551	158,101	15,005	143,096	3,855	7 28 8
	Etawah ...	32	Etawah ...	38,793	396,362	190,410	205,952	4,472	5 12 5
	Etah	33	Etah ...	7,800	74,501	23,431	51,070	1,620	6 21 14
		34	Soron ...	11,265	67,096	948	66,148	2,728	5 34 14
		35	Kasganj ...	16,050	255,554	98,207	157,347	4,072	9 32 3
		36	Marehra ...	7,812	47,884	8,887	38,997	992	4 39 10
		37	Jalesar ...	13,420	108,842	27,786	81,056	1,917	6 1 9
ROHILKHAND.	Bareilly ...	38	Bareilly ...	107,785	1,034,120	142,362	891,758	31,185	8 10 15
	Bijnor	39	Bijnor ...	16,236	108,029	129	102,900	3,019	6 13 8
		40	Chandpur ...	12,256	75,977	477	75,500	2,284	6 6 6
		41	Dhampur ...	6,708	124,580	23,812	100,768	2,937	15 0 14
		42	Nagina ...	22,150	166,813	7,287	159,526	4,572	7 8 1
		43	Najibabad ...	19,410	192,091	4,218	187,873	5,238	9 27 3
	Budaun ...	44	Budaun ...	35,372	254,695	33,904	220,791	6,037	6 9 10

Refined sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
35,140	9,819	25,321	7,125	0 17 14
9,628	474	9,154	2,544	0 14 1
7,257	2,385	4,872	913	0 23 3
213,520	142,598	70,922	28,997	0 16 13
1,870	311	1,559	585	0 9 14
4,026	543	3,483	1,306	0 9 1
13,261	1,036	12,225	4,584	0 6 11
4,345	131	4,214	1,543	0 9 1
8,508	605	7,903	2,223	0 8 2
3,938	299	3,639	1,137	0 18 10
3,177	3,070	107	30	0 0 6
...	...	...	...	...
1,057	3	1,054	296	0 5 6
5,492	853	4,639	1,449	0 13 13
...	...	...	...	...
...	...	...	...	...
466	...	466	131	0 1 8
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
5,564	307	5,257	1,158	0 5 15

8				
Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
27,094	7,838	19,256	2,776	0 13 10
7,208	144	7,064	662	0 10 13
20,634	5,929	14,705	919	1 29 11
201,796	147,038	54,758	4,335	0 12 15
3,634	419	3,215	402	0 20 7
10,030	964	9,066	1,133	0 23 11
24,981	3,001	21,980	2,748	0 12 0
9,506	1,391	8,115	1,017	0 17 7
37,474	10,812	26,662	2,499	0 27 7
6,360	1,339	5,021	471	0 25 12
20,174	124	20,050	1,880	1 31 3
...	...	...	...	...
1,874	46	1,828	171	0 9 5
10,056	1,644	8,412	920	0 25 1
...	...	...	...	...
...	...	...	...	...
12,581	2,854	9,727	889	0 30 8
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
12,512	728	11,784	774	0 13 5

Ghi.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
12,402	707	11,695	5,848	0 8 3
6,246	251	5,995	3,098	0 9 3
1,136	30	1,106	417	0 5 4
41,955	13,795	28,160	14,080	0 6 10
403	167	236	108	0 1 8
...	...	...	...	...
6,769	49	6,720	5,040	0 3 10
2,420	268	2,152	1,077	0 4 10
...	...	...	...	...
1,242	118	1,124	562	0 5 12
1,628	46	1,582	791	0 5 9
1,565	53	1,512	756	0 3 12
531	180	351	175	0 1 12
1,059	128	931	465	0 2 12
9,976	140	9,836	4,918	0 3 10
876	1	875	547	0 2 2
430	4	426	266	0 1 6
524	33	491	307	0 2 15
796	81	715	447	0 1 4
1,611	77	1,534	959	0 3 2
2,148	49	2,099	1,049	0 2 5

CLASS I.—Including grain, sugar, ghi. and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 629,761 { rs. 1,41,290	mds. 107,653 rs. 14,384	mds. 522,108 rs. 1,26,906	32,958	{ mds. 9 10 1 { rs. 2 3 11
{ mds. 190,943 { rs. 57,034	mds. 3,303 rs. 39	mds. 187,640 rs. 56,995	12,932	{ mds. 7 8 10 { rs. 2 3 0
{ mds. 323,724 { rs. 23,056	mds. 212,559 rs. 282	mds. 111,165 rs. 22,774	5,444	{ mds. 13 9 1 { rs. 2 11 4
{ mds. 2,497,373 { rs. 2,65,375	mds. 878,653 rs. 12,219	mds. 1,618,720 rs. 2,53,156	1,07,636	{ mds. 9 23 14 { rs. 1 8 0
{ mds. 61,065 { rs. 3,898	mds. 7,735 rs. 10	mds. 53,330 rs. 3,888	2,274	{ mds. 8 19 5 { rs. 0 9 10
{ mds. 203,501 { rs. 7,628	mds. 71,936	{ mds. 131,565 { rs. 7,628	6,903	{ mds. 8 24 7 { rs. 0 7 11
{ mds. 678,582 { rs. 2,18,988	mds. 65,274 rs. 3,684	mds. 613,308 rs. 2,15,304	36,207	{ mds. 8 16 0 { rs. 2 6 5
{ mds. 199,069 { rs. 6,825	mds. 19,268 rs. 127	mds. 179,801 rs. 6,698	8,413	{ mds. 9 27 11 { rs. 0 5 9
{ mds. 482,485 { rs. 9,945	mds. 202,323 rs. 74	mds. 280,162 rs. 9,871	10,249	{ mds. 7 8 14 { rs. 0 4 0
{ mds. 104,268 { rs. 21,807	mds. 26,248 rs. 2,361	mds. 78,015 rs. 19,446	4,874	{ mds. 10 0 1 { rs. 2 7 10
{ mds. 93,406 { rs. 33,497	mds. 4,202 rs. 842	mds. 89,204 rs. 32,655	6,341	{ mds. 7 36 10 { rs. 2 14 4
{ mds. 277,180 { rs. 38,647	mds. 98,271 rs. 500	mds. 178,909 rs. 38,147	5,869	{ mds. 11 5 14 { rs. 2 6 0
{ mds. 58,343 { rs. 10,341	mds. 9,129 rs. 20	mds. 49,214 rs. 10,321	2,097	{ mds. 6 11 15 { rs. 1 5 1
{ mds. 127,346 { rs. 23,117	mds. 30,484 rs. 2,131	mds. 96,862 rs. 20,986	5,413	{ mds. 7 8 11 { rs. 1 9 0
{ mds. 1,072,345 { rs. 1,48,159	mds. 142,699 rs. 357	mds. 929,646 rs. 1,47,802	42,152	{ mds. 8 15 0 { rs. 1 5 11
mds. 113,479	mds. 131	mds. 113,348	4,273	mds. 6 39 4
{ mds. 100,258 { rs. 10,226	" 3,335	mds. 96,923 rs. 10,226	4,148	{ mds. 7 36 5 { rs. 0 13 4
{ mds. 130,777 { rs. 5,801	" 23,846	mds. 106,931 rs. 5,801	3,633	{ mds. 15 37 10 { rs. 0 13 10
{ mds. 204,730 { rs. 11,109	" 7,383	mds. 197,347 rs. 11,109	6,005	{ mds. 8 36 6 { rs. 0 8 0
{ mds. 215,864 { rs. 17,628	mds. 4,364 rs. 603	mds. 211,500 rs. 17,025	7,420	{ mds. 10 35 13 { rs. 0 14 0
{ mds. 307,610 { rs. 1,07,082	mds. 35,954 rs. 266	mds. 271,656 rs. 1,06,816	11,128	{ mds. 7 27 3 { rs. 3 0 0

CLASS II.—Animals for slaughter.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	Rs. a. p.
hds. 12,801	hds. 814	hds. 11,987	1,161	...
" 1,469	...	" 1,469	92	...
" 2,493	...	" 2,493	213	...
hds. 111,515 rs. 5,652	hds. 22,067	{ hds. 89,448 rs. 5,652 }	{ 9,727	0 0 6
hds. 1,448	" 4	hds. 1,444	299	...
...	...	...	555	...
...	...	...	3,770	...
hds. 17,613	...	hds. 17,613	183	...
...	...	...	335	...
...	...	...	122	...
hds. 3,648	...	hds. 3,648	57	...
" 3,680	...	" 3,680	655	...
" 3,206	hds. 3	" 3,203	350	...
...	...	...	505	...
...	...	...	4,316	...
hds. 2,749	...	hds. 2,749	214	...
rs. 8,731	...	rs. 8,731	212	0 11 4
hds. 952	...	hds. 952	77	...
" 4,566	hds. 55	" 4,511	455	...
" 7,362	...	" 7,362	316	...
rs. 37,010	rs. 77	rs. 36,933	662	1 0 8

12				
Oil.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
9,614	1,686	7,928	1,542	0 5 9
3,806	31	3,275	668	0 4 15
203	4	199	38	0 0 15
580	40	540	135	0 0 2
1,815	446	1,369	87	0 8 11
9	...	9	1	...
1,027	...	1,027	257	0 0 9
2,965	1,292	1,673	331	0 3 9
...	...	...	...	...
1,354	369	985	184	0 5 0
819	6	813	160	0 2 14
4,366	1,199	3,167	441	0 7 14
398	9	389	74	0 1 15
2,490	1,060	1,430	153	0 3 8
39,597	30,399	9,198	2,477	0 3 6
843	17	826	155	0 2 0
800	3	797	149	0 2 9
991	275	716	134	0 4 3
1,287	370	917	172	0 1 10
3,504	1,122	2,382	446	0 4 14
3,297	630	2,667	489	0 3 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 14,908 { rs. 68,996 }	{ mds. 1,741	{ mds. 13,167 { rs. 66,996 }	{ 2,939	{ mds. 0 9 5 { rs. 1 2 11 }
{ mds. 12,263 { rs. 18,827 }	{ „ 31	{ mds. 12,232 { rs. 18,827 }	{ 1,276	{ mds. 0 18 13 { rs. 0 11 7 }
{ mds. 843 { rs. 2,325 }	{ „ 4	{ mds. 839 { rs. 2,325 }	{ 94	{ mds. 0 3 15 { rs. 0 4 5 }
{ mds. 46,430 { rs. 1,10,000 }	mds. 708 rs. 2,402	{ mds. 45,722 { rs. 1,07,598 }	{ 10,049	{ mds. 0 10 13 { rs. 0 10 2 }
mds. 1,815	mds. 446	mds. 1,369	87	mds. 0 8 11
„ 2,220	...	„ 2,220	139	„ 0 5 12
{ mds. 1,027 { rs. 57,409 }	{ „	{ mds. 1,027 { rs. 57,409 }	{ 2,228	{ mds. 0 0 9 { rs. 0 12 6 }
mds. 21,853	mds. 1,293	mds. 20,560	506	mds. 1 4 5
{ mds. 1,376 { rs. 9,319 }	{ „	{ mds. 1,376 { rs. 9,319 }	{ 379	{ mds. 0 1 6 { rs. 0 3 10 }
{ mds. 1,354 { rs. 6,147 }	mds. 369 rs. 4	{ mds. 985 { rs. 6,143 }	{ 377	{ mds. 0 5 0 { rs. 0 12 7 }
{ mds. 819 { rs. 3,545 }	mds. 6 rs. 10	{ mds. 813 { rs. 3,535 }	{ 271	{ mds. 0 2 14 { rs. 0 5 0 }
{ mds. 4,403 { rs. 6,918 }	{ mds. 1,209	{ mds. 3,194 { rs. 6,918 }	{ 556	{ mds. 0 7 15 { rs. 0 4 10 }
{ mds. 398 { rs. 3,438 }	{ „ 9	{ mds. 389 { rs. 3,438 }	{ 182	{ mds. 0 1 15 { rs. 0 7 0 }
{ mds. 4,682 { rs. 7,946 }	mds. 60 rs. 706	{ mds. 4,622 { rs. 7,240 }	{ 508	{ mds. 0 13 12 { rs. 0 8 7 }
{ mds. 39,597 { rs. 91,698 }	mds. 30,399 rs. 192	{ mds. 9,198 { rs. 91,506 }	{ 5,337	{ mds. 0 3 6 { rs. 0 13 7 }
mds. 48,556	mds. 17	mds. 48,539	413	mds. 2 39 9
„ 41,395	„ 3	„ 41,392	364	„ 3 15 1
„ 20,901	„ 275	„ 20,626	264	„ 3 2 15
„ 115,086	„ 14,468	„ 100,618	726	„ 4 21 11
„ 51,297	„ 1,122	„ 50,175	747	„ 2 23 6
{ mds. 114,166 { rs. 24,070 }	{ „ 1,956	{ mds. 112,210 { rs. 24,070 }	{ 1,122	{ mds. 3 6 14 { rs. 0 10 10 }

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,01,154	652	1,00,502	3,142	1 12 5
1,11,378	...	1,11,378	3,480	4 4 6
11,961	152	11,809	369	1 6 6
3,95,954	33,416	3,62,538	9,151	2 2 4
...	...	...	...	...
32,889	5,812	27,077	520	1 12 2
51,575	11	51,564	1,475	0 11 4
18,967	3,899	15,068	558	0 12 11
44,112	5,394	38,718	1,210	0 15 11
12,973	724	12,249	411	1 9 1
10,524	916	9,608	299	0 13 7
30,698	938	29,760	679	1 13 8
3,913	69	3,844	129	0 7 10
5,601	430	5,171	138	0 6 7
1,61,394	7,477	1,53,917	4,810	1 7 0
24,356	243	24,113	754	1 7 9
9,157	116	9,041	283	0 11 9
27,188	...	27,188	850	4 0 10
31,471	705	30,766	961	1 6 2
16,784	3	16,781	521	0 13 9
{ mds. 8,710 rs. 32,722 }	{ mds. 111 rs. 1,437 }	{ mds. 8,599 rs. 31,285 }	955	{ mds. 0 9 11 rs. 0 14 2 }

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
95,693	2,001	93,602	1,479	1 10 6
22,607	162	22,445	701	0 13 9
24,512	3,456	21,056	658	2 8 0
{ mds. 50,007 rs. 2,56,275	{ mds. 18,041 rs. 65,504	{ mds. 31,966 rs. 1,90,771	7,917	{ mds. 0 7 8. rs. 1 2 1
9,608	2,873	6,735	105	1 1 1
22,504	4,336	18,168	284	1 3 0
94,700	6,869	87,840	2,992	1 3 3
39,566	20,720	18,846	296	1 0 3
58,516	6,170	52,346	1,801	1 5 7
19,419	3,010	16,409	513	2 1 7
9,781	682	9,099	136	0 12 11
30,829	2,022	28,807	897	1 12 8
5,349	1,949	3,400	154	0 6 11
14,454	570	13,884	434	1 0 6
2,43,894	30,295	2,13,599	6,675	1 15 8
13,940	340	13,600	425	0 13 4
18,377	76	18,301	572	1 7 11
23,883	4,748	19,135	598	2 12 7
36,695	3,612	33,083	1,034	1 7 10
37,091	1,582	35,509	1,110	1 13 3
{ mds. 6,128 rs. 28,402	{ mds. 206 rs. 562	{ mds. 5,922 rs. 27,840	1,391	{ mds. 0 6 11 rs. 0 12 7

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
6,246	427	5,819	1,067	0 4 1
1,479	38	1,441	721	0 2 2
773	56	717	176	0 3 6
24,930	6,935	17,995	9,295	0 4 4
571	...	571	143	0 3 10
510	15	495	185	0 1 4
4,887	2,270	2,617	346	0 1 6
1,872	41	1,831	516	0 3 15
3,767	751	3,036	667	0 3 2
...	...	...	...	...
...	...	...	...	...
1,728	625	1,103	173	0 2 11
457	23	434	109	0 2 3
1,127	803	324	106	0 0 15
...	...	...	...	...
889	12	877	116	0 2 2
1,025	33	992	133	0 3 4
818	86	732	101	0 4 5
2,052	177	1,875	243	0 3 6
2,783	906	1,877	250	0 3 13
...	...	...	...	...

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average con- sumption or ex- penditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
5,99,296	1,20,036	4,79,260	3,932	8 9 10
2,39,531	75,450	1,64,081	1,781	6 4 11
1,60,956	45,327	1,15,629	1,736	13 12 1
36,42,154	11,91,964	24,50,190	26,668	14 8 5
59,551	6,300	53,251	532	8 7 6
2,34,288	72,619	1,61,669	1,676	10 9 3
...	...	...	...	...
1,84,721	21,429	1,63,292	2,452	8 12 10
5,10,320	40,574	4,69,746	3,523	12 1 8
1,62,662	27,502	1,35,160	1,351	17 5 3
77,081	13,761	63,270	633	5 9 10
1,36,802	7,180	1,29,622	1,909	8 3 2
30,809	2,120	28,689	287	3 10 9
91,507	9,251	82,256	823	6 2 0
9,78,962	88,232	9,40,730	13,675	8 11 7
74,104	6,642	67,462	1,012	4 1 5
51,964	3,417	48,547	728	3 15 4
28,000	3,302	24,698	370	3 10 10
1,08,216	4,719	1,03,497	1,552	4 10 9
1,37,533	10,045	1,27,488	1,912	6 9 1
2,51,592	42,380	2,09,212	3,138	5 14 7

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
5,99,296	1,20,036	4,79,260	3,932	8 9 10
2,39,531	75,450	1,64,081	1,701	6 4 11
1,00,956	45,327	1,15,629	1,736	13 12 1
30,42,154	11,91,964	24,50,190	26,668	14 8 5
59,551	6,300	53,251	532	8 7 6
2,34,288	72,619	1,61,669	1,677	10 9 3
1,05,376	32,970	72,406	1,086	0 15 10
1,84,721	21,429	1,63,292	2,452	8 12 10
5,13,608	40,579	4,73,029	3,572	12 3 1
1,75,955	36,841	1,39,114	1,475	17 13 4
77,031	13,761	63,270	633	5 9 10
1,43,998	9,115	1,34,883	1,961	8 6 5
32,387	2,198	30,189	334	3 13 9
91,507	9,251	82,256	823	6 2 0
10,26,319	38,938	9,87,381	14,374	9 2 5
79,638	6,642	72,996	1,098	4 7 11
56,598	3,417	53,181	801	4 5 5
31,513	3,942	27,571	415	4 1 9
1,14,856	4,750	1,10,106	1,656	4 15 6
1,39,964	10,046	1,29,918	1,950	6 11 1
2,51,592	42,380	2,09,212	3,138	5 14 7

several Municipalities in the North-Western Provinces and Oudh during 1891-92, the average consumption taxation per head of population—(continued).

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of Taxation.		Remarks.
Gross imports.	Quantity or value on which re-funds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1,64,183	40,096	1,24,087	923	2 3 2	0 9 4	0 13 5	
50,028	3,407	46,621	484	1 12 8	0 7 10	0 13 1	
29,269	2,290	26,979	204	3 3 4	0 10 4	1 0 11	
3,45,606	25,151	3,20,455	4,807	1 14 4	0 10 2	1 1 6	
...	...	...	...	...	0 5 9	0 8 9	
23,948	287	23,661	237	1 8 9	0 6 3	0 10 0	
8,41,769	5,87,058	2,54,711	3,820	3 7 9	0 7 11	0 10 11	
...	...	...	...	...	0 7 3	0 11 1	
66,804	10,912	55,892	838	1 7 0	0 4 2	0 8 0	
35,311	13,996	21,315	213	2 11 6	0 9 11	1 0 4	
25,985	3,764	22,201	332	1 15 7	0 9 0	0 11 5	
35,370	7,276	28,094	421	1 12 0	0 5 10	0 11 2	
3,998	1,318	2,680	40	0 5 5	0 4 2	0 6 11	
...	...	...	...	...	0 6 5	0 9 5	
8,11,318	16,795	2,92,523	4,388	2 11 5	0 6 3	0 12 2	
9,689	522	9,167	138	0 9 0	0 4 2	0 7 3	
7,683	985	6,698	101	0 8 9	0 5 4	0 8 7	
35,524	10,856	24,668	370	3 10 9	0 8 8	0 15 0	
37,009	7,817	29,192	441	1 5 1	0 4 4	0 8 3	
...	...	...	...	...	0 6 1	0 10 1	
73,821	13,719	60,102	902	1 11 2	0 5 0	0 8 8	

STATEMENT IV.—*Showing the quantity or value of the principal articles imported into, and taxed by, the and expenditure per head, and the incidence of*

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(concluded).	Moradabad	45	Moradabad ...	72,068	737,187	176,026	561,161	16,930	7 31 7
		46	Chandausi ...	28,111	961,960	727,555	234,405	6,865	8 13 8
		47	Amroha ...	35,230	207,422	3,760	203,662	6,313	5 31 3
		48	Sambhal ...	37,226	184,145	3,845	180,300	5,451	4 33 11
	Sháhjahánpur	49	Sháhjahánpur ...	78,522	483,508	...	483,508	12,664	6 6 4
		50	Tilhar ...	17,265	174,883	117,070	57,813	1,053	3 13 15
	Pilibhít	51	Pilibhít ...	33,799	440,633	212,423	228,210	7,162	6 30 1
		52	Bisalpur ...	9,221	35,753	79	35,674	1,145	3 34 12
	Fatehpur	53	Fatehpur ...	20,179	100,688	4,829	101,859	2,806	5 1 14
	Bánda	54	Bánda ...	23,071	200,078	38,213	161,865	4,677	7 0 10
ALLAHABAD.	Allahabad	55	Allahabad ...	162,895	1,104,492	182,681	921,811	42,389	5 26 5
	Jhānsi	56	Jhānsi ...	53,779	410,314	44,079	366,235	10,432	6 32 6
		57	Mau Ranipur ...	19,675	130,393	3,732	126,661	4,164	6 17 8
	Jalaun	58	Orai ...	8,369	56,618	2,538	54,080	1,607	6 18 6
		59	Kálpí ...	12,713	202,644	7,166	195,478	5,177	15 15 0
		60	Kunch ...	13,408	175,164	58,769	116,395	3,946	8 27 3
	Lalitpur	61	Lalitpur ...	11,348	76,885	2,226	74,659	1,400	6 23 2
	Benares	62	Benares ...	213,168	1,401,639	37,951	1,363,688	54,824	6 15 14
	Mirzapur	63	Mirzapur ...	84,130	488,141	12,215	475,926	20,519	5 26 4
		64	Chunar ...	11,423	75,473	8,595	66,878	2,884	5 34 2
BENARES.	Jaunpur	65	Jaunpur ...	42,819	348,906	10,590	338,316	7,378	7 36 0
	Ghāzipur	66	Ghāzipur ...	44,970	438,467	62,686	375,781	12,946	8 14 4

Refined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
2,370	5,182	-2,812	-790	-0 1 9
...	...	...	...	...
70	4,202	-4,132	-868	-0 4 11
189	51,874	-51,685	-9,691	-1 15 8
4,200	...	4,200	568	0 2 2
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
3,857	309	3,548	1,122	0 7 0
5,436	367	5,069	2,189	0 8 12
29,594	1,440	28,154	10,638	0 6 14
20,187	1,930	18,257	3,227	0 13 9
5,148	316	4,832	908	0 9 13
1,430	...	1,430	369	0 6 13
...	...	...	...	...
6,428	2,335	4,093	1,023	0 12 3
4,189	1,061	31,28	978	0 11 0
129,477	88,330	41,147	10,686	0 7 11
27,184	14,451	12,733	3,183	0 6 0
1,396	3	1,393	174	0 4 13
17,525	14,179	3,346	162	0 3 2
...	...	...	...	...

Unrefined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s: c.
78,892	1,910	76,982	9,526	1 2 11
...	...	...	...	...
37,512	885	36,627	2,741	1 1 9
9,901	383	9,518	892	0 10 3
51,509	...	51,509	2,414	0 26 3
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
3,540	34	3,506	657	0 6 15
16,277	850	15,927	2,470	0 27 9
46,373	7,921	38,452	9,613	0 9 7
29,181	2,330	26,851	2,536	0 19 15
7,254	62	7,192	899	0 14 9
4,084	...	4,084	360	0 19 8
19,625	1,648	17,977	1,156	1 16 9
25,909	10,988	14,921	1,399	1 4 8
3,118	677	2,441	305	0 8 9
67,361	4,850	82,511	7,735	0 15 7
48,493	16,142	32,351	2,021	0 15 6
4,408	1,209	3,199	200	0 11 3
33,350	211	33,139	1,553	0 30 15
...	...	...	...	...

Ghf.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
4,971	14	4,957	2,479	0 2 12
6,375	4,990	1,385	692	0 1 15
1,297	...	1,297	649	0 1 7
888	33	855	427	0 0 14
3,428	...	3,428	1,286	0 1 11
228	25	203	102	0 0 7
3,455	495	2,960	1,480	0 3 8
417	4	413	207	0 1 12
1,123	...	1,123	561	0 2 3
3,795	2,130	1,665	832	0 2 14
16,211	618	15,593	3,746	0 3 13
22,523	16,384	6,139	1,798	0 4 9
3,480	1,832	1,648	412	0 3 5
628	...	628	392	0 3 0
937	192	745	186	0 2 5
...	...	...	...	...
7,557	5,443	2,114	1,057	0 7 7
24,712	233	24,429	24,429	0 4 9
8,336	51	8,285	4,093	0 3 15
611	70	541	271	0 1 14
1,957	...	1,957	734	0 1 13
1,757	73	1,684	842	0 1 7

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 850,512 { rs. 119,632	mds. 191,035 rs. 1,070	mds. 659,477 rs. 1,18,562	32,360	{ mds. 9 6 0 { rs. 1 10 3
{ mds. 983,271 { rs. 23,641	mds. 740,543 rs. 1,527	mds. 242,728 rs. 22,114	8,805	{ mds. 8 25 6 { rs. 0 12 7
{ mds. 265,858 { rs. 44,659	mds. 8,846	mds. 257,012 rs. 44,659	11,643	{ mds. 7 11 12 { rs. 1 4 4
{ mds. 214,592 { rs. 31,134	„ 68,511	mds. 146,081 rs. 31,134	-1,717	{ mds. 3 36 15 { rs. 0 13 4
{ mds. 741,128 { rs. 90,957	...	mds. 741,128 rs. 90,957	24,789	{ mds. 9 17 8 { rs. 1 8 6
{ mds. 202,930 { rs. 2,044	mds. 117,534	mds. 85,396 rs. 2,044	1,944	{ mds. 4 37 13 { rs. 0 1 10
{ mds. 459,406 { rs. 43,232	„ 213,161	mds. 246,245 rs. 43,232	10,522	{ mds. 7 11 6 { rs. 1 4 5
{ mds. 37,722 { rs. 6,147	„ 97	mds. 37,625 rs. 6,147	1,640	{ mds. 4 3 3 { rs. 0 10 8
{ mds. 139,130 { rs. 34,398	mds. 5,215 rs. 295	mds. 133,915 rs. 34,103	6,511	{ mds. 6 35 12 { rs. 1 11 3
{ mds. 236,985 { rs. 20,644	mds. 44,148 rs. 600	mds. 192,837 rs. 20,044	10,988	{ mds. 8 14 5 { rs. 0 13 10
{ mds. 1,841,550 { rs. 1,24,904	mds. 222,598 rs. 523	mds. 1,618,952 rs. 1,24,381	93,920	{ mds. 9 37 8 { rs. 0 12 2
{ mds. 535,032 { rs. 18,398	mds. 75,143	mds. 459,889 rs. 18,398	21,398	{ mds. 8 22 0 { rs. 0 5 5
{ mds. 158,635 { rs. 19,916	mds. 2,444 rs. 595	mds. 156,191 rs. 19,321	7,443	{ mds. 7 37 8 { rs. 0 15 8
mds. 75,752	mds. 2,538	mds. 73,214	3,151	mds. 8 29 14
{ mds. 229,208 { rs. 6,510	„ 9,007	mds. 220,201 rs. 6,510	6,914	{ mds. 17 12 13 { rs. 0 8 2
{ mds. 213,452 { rs. 2,717	„ 72,627	mds. 140,825 rs. 2,717	6,656	{ mds. 10 20 1 { rs. 0 3 2
{ mds. 92,435 { rs. 22,521	mds. 9,416 rs. 8,578	mds. 83,019 rs. 13,943	4,250	{ mds. 7 12 10 { rs. 1 3 7
{ mds. 1,864,858 { rs. 1,97,062	mds. 131,901 rs. 727	mds. 1,732,957 rs. 1,96,335	1,10,242	{ mds. 8 5 2 { rs. 0 14 8
{ mds. 621,188 { rs. 34,544	mds. 48,352 rs. 1,098	mds. 572,836 rs. 33,446	33,958	{ mds. 6 32 5 { rs. 0 6 4
{ mds. 86,277 { rs. 5,665	mds. 9,876	mds. 76,401 rs. 5,665	3,761	{ mds. 6 27 8 { rs. 0 7 11
{ mds. 412,992 { rs. 49,947	„ 24,972	mds. 388,020 rs. 49,947	12,299	{ mds. 9 2 7 { rs. 1 2 7
{ mds. 469,117 { rs. 31,277	mds. 64,888 rs. 634	mds. 404,229 rs. 30,643	15,340	{ mds. 8 39 8 { rs. 0 10 10

CLASS II.—Animal for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
hds. 21,378	hds. 4	hds. 21,374	1,632	...
" 10,999	...	" 10,999	348	...
" 12,757	...	" 12,757	443	...
" 8,565	...	" 8,565	499	...
" 29,945	...	" 29,945	1,746	...
" 5,361	...	" 5,361	251	...
"	...	...	752	...
hds. 1,726	...	hds. 1,726	227	...
"	...	...	644	...
hds. 7,037	hds. 31	hds. 7,006	413	...
" 93,626	" 2,845	" 90,781	8,903	...
" 35,584	...	" 35,584	1,865	...
" 2,799	...	" 2,799	54	...
" 2,415	...	" 2,415	100	...
...	...	...	...	...
...	...	...	106	...
hds. 2,029	...	hds. 2,029	145	...
{ hds. 58,980 } { rs. 3,313 }	...	{ hds. 58,980 } { rs. 3,313 }	3,450	rs. 0 0 2
hds. 30,989	hds. 48	hds. 30,941	2,429	...
" 2,887	...	" 2,887	156	...
rs. 39,453	...	rs. 39,453	523	rs. 0 14 8
hds. 7,227	hds. 41	hds. 7,186	1,007	...

Oil.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
24,641	19,690	4,951	928	0 2 10
17,675	9,052	8,623	1,616	0 12 4
2,203	...	2,203	413	0 2 8
2,813	...	2,813	528	0 3 0
5,073	...	5,073	951	0 2 9
20,575	14,955	5,620	541	0 13 0
2,083	219	1,864	379	0 2 3
395	...	395	83	0 1 11
1,682	321	1,361	308	0 2 11
11,543	10,413	1,130	141	0 1 15
17,264	3,693	13,571	4,485	0 3 5
13,920	6,983	6,937	1,308	0 5 2
5,422	2,108	3,314	489	0 6 11
243	...	243	61	0 1 3
2,226	394	1,832	178	0 5 12
...	...	...	...	...
2,628	2,332	296	56	0 1 0
12,159	46	12,113	2,325	0 2 4
12,730	3,946	8,784	1,186	0 4 2
2,527	1,384	1,143	163	0 4 0
20,422	9,735	10,687	1,101	0 9 15
5,024	1,792	3,232	367	0 2 13

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 40,112 rs. 44,819 }	mds. 19,689	{ mds. 20,423 rs. 44,819 }	2,812	{ mds. 0 11 5 } { rs. 0 9 11 }
{ mds. 20,621 rs. 15,774 }	" 9,052	{ mds. 11,569 rs. 15,774 }	2,063	{ mds. 0 16 7 } { rs. 0 8 11 }
{ mds. 3,418 rs. 19,930 }	...	{ mds. 3,418 rs. 19,930 }	1,071	{ mds. 0 3 14 } { rs. 0 9 0 }
{ mds. 4,447 rs. 16,657 }	...	{ mds. 4,447 rs. 16,657 }	1,042	{ mds. 0 4 12 } { rs. 0 7 2 }
{ mds. 18,627 rs. 32,980 }	...	{ mds. 18,627 rs. 32,980 }	1,977	{ mds. 0 9 7 } { rs. 0 6 8 }
mds. 66,114	mds. 14,955	mds. 51,159	796	mds. 2 38 8
" 14,209	" 381	" 13,828	1,390	" 0 16 5
" 20,419	...	" 20,419	399	" 2 8 9
{ mds. 48,583 rs. 200 }	mds. 963	{ mds. 47,620 rs. 200 }	619	{ mds. 2 14 6 } { rs. 0 0 1 }
{ mds. 32,830 rs. 7,853 }	" 30,604	{ mds. 2,226 rs. 7,853 }	472	{ mds. 0 3 13 } { rs. 0 5 5 }
{ mds. 5,140,764 rs. 52,193 }	mds. 3,910 rs. 693	{ mds. 5,136,854 rs. 51,500 }	9,853	{ mds. 31 21 6 } { rs. 0 5 0 }
{ mds. 39,135 rs. 5,777 }	mds. 18,385	{ mds. 20,750 rs. 5,777 }	1,435	{ mds. 0 15 6 } { rs. 0 1 8 }
{ mds. 16,491 rs. 7,263 }	mds. 6,004 rs. 2,485	{ mds. 10,487 rs. 4,778 }	696	{ mds. 0 21 5 } { rs. 0 3 10 }
{ mds. 12,306 rs. 1,743 }	mds. 4,349	{ mds. 7,957 rs. 1,743 }	165	{ mds. 0 38 0 } { rs. 0 3 4 }
{ mds. 29,866 rs. 1,516 }	" 3,694	{ mds. 26,172 rs. 1,516 }	407	{ mds. 2 2 5 } { rs. 0 1 10 }
...	...	...	...	...
mds. 18,615	mds. 2,341	mds. 16,274	361	mds. 1 17 5
{ mds. 707,759 rs. 18,446 }	mds. 138 rs. 45	{ mds. 707,621 rs. 18,401 }	8,478	{ mds. 3 12 12 } { rs. 0 1 4 }
{ mds. 12,730 rs. 1,74,753 }	mds. 3,946 rs. 247	{ mds. 8,784 rs. 1,74,506 }	4,854	{ mds. 0 4 2 } { rs. 2 1 2 }
{ mds. 2,527 rs. 308 }	mds. 1,384	{ mds. 1,143 rs. 308 }	168	{ mds. 0 4 0 } { rs. 0 0 5 }
mds. 105,886	" 9,735	mds. 96,151	1,469	mds. 2 9 13
{ mds. 68,718 rs. 8,646 }	" 50,855	{ mds. 17,863 rs. 8,646 }	1,178	{ mds. 0 15 14 } { rs. 0 3 0 }

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
94,018	27,160	66,858	2,083	0 14 10
86,467	48,139	38,328	1,171	1 5 10
36,587	1,579	35,008	1,094	0 15 11
15,667	...	15,667	490	0 6 9
{ mds. 21,682 rs. 70,789 }	...	{ mds. 21,682 rs. 70,789 }	2,316	{ mds. 0 11 0 rs. 0 14 5 }
12,164	95	12,069	382	0 11 2
1,37,907	28,050	1,09,857	3,536	3 4 0
8,487	...	8,487	205	0 14 8
14,804	185	14,619	425	0 11 7
12,197	200	11,997	698	0 8 3
{ mds. 4,195,571 rs. 239,414 }	{ mds. 249,162 rs. 36,792 }	{ mds. 3,946,409 rs. 202,622 }	8,639	{ mds. 24 9 1 rs. 1 3 10 }
41,810	371	40,939	939	0 12 2
10,766	447	10,319	147	0 8 4
6,043	...	6,043	161	0 11 7
10,466	...	10,466	186	0 13 2
mds. 8,601	mds. 85	mds. 8,516	128	mds. 0 25 6
7,075	1,761	5,314	154	0 7 5
{ mds. 8,878,478 rs. 233,563 }	{ 10,489 }	{ mds. 8,878,478 rs. 2,23,074 }	8,589	{ mds. 41 26 0 rs. 1 0 8 }
{ mds. 4,629 rs. 56,962 }	{ mds. 375 rs. 4,357 }	{ mds. 4,254 rs. 52,605 }	1,298	{ mds. 0 2 0 rs. 0 10 0 }
4,924	...	4,924	77	0 6 10
48,726	2,500	46,226	596	1 1 3
52,415	5,588	46,827	1,473	1 0 7

Class V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,22,063	14,406	1,07,657	3,364	1 7 7
1,82,685	91,730	90,955	2,842	3 3 9
33,758	111	33,647	1,051	0 15 3
33,321	335	32,986	1,031	0 14 1
1,29,409	...	1,29,409	6,066	1 10 4
35,504	850	34,654	1,083	2 0 1
{ mds. 20,043 rs. 48,716 }	{ mds. 8,866 rs. 11,185 }	{ mds. 11,177 rs. 37,531 }	2,040	{ mds. 0 13 3 rs. 1 1 9 }
8,648	64	8,584	268	0 14 10
{ mds. 444 rs. 8,051 }	150	{ mds. 444 rs. 7,901 }	593	{ mds. 0 0 14 rs. 0 6 3 }
48,519	7,468	41,051	658	1 12 5
2,57,073	34,873	2,22,200	5,076	1 3 5
{ mds. 6,278 rs. 39,706 }	{ mds. 1,969 rs. 11,565 }	{ mds. 4,309 rs. 28,141 }	1,616	{ mds. 0 3 3 rs. 0 7 8 }
42,532	12,322	30,210	525	1 8 6
5,592	...	5,592	148	0 10 8
36,545	16,265	20,280	293	1 9 6
31,481	15,324	16,157	505	1 3 3
49,870	9,202	40,668	1,271	3 9 4
3,19,001	27,428	2,91,573	9,506	1 5 10
1,45,524	9,372	1,36,152	1,511	1 9 10
7,663	...	7,663	191	0 10 8
44,751	...	44,751	895	1 0 8
80,273	10,588	69,685	2,090	1 8 9

Class VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
3,716	235	3,481	701	0 1 14
21,151	15,509	5,642	1,110	0 8 0
1,916	...	1,916	429	0 2 3
2,801	322	2,479	493	0 2 10
2,040	...	2,040	510	0 1 0
1,480	205	1,275	319	0 2 15
5,942	910	5,032	665	0 5 12
764	...	764	196	0 3 5
1,525	...	1,525	201	0 3 0
1,598	22	1,576	394	0 2 11
10,858	2,772	8,086	3,767	0 1 15
rs. 41,235	rs. 3,065	rs. 38,170	1,075	rs. 0 11 4
4,011	166	3,845	721	0 6 12
601	...	601	104	0 2 14
1,249	19	1,230	307	0 3 14
7,109	2,875	4,234	529	0 12 10
687	53	614	154	0 2 2
27,672	10,942	16,730	4,212	0 3 2
10,109	2,975	7,134	1,696	0 3 6
751	...	751	188	0 2 10
8,295	3,749	4,546	1,124	0 4 3
7,093	3,298	3,795	949	0 3 6

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
5,44,236	19,717	5,24,519	7,868	7 4 5
4,53,707	2,08,893	2,44,814	3,436	8 11 4
1,28,365	435	1,28,530	1,928	3 10 4
1,30,358	...	1,30,358	1,955	3 8 0
3,83,228	...	3,83,228	5,748	4 14 1
1,82,831	1,705	1,81,126	2,717	10 7 9
4,18,142	75,552	3,42,590	5,353	10 2 2
85,035	2,896	82,139	821	8 14 6
2,32,062	30,851	2,01,211	1,572	9 15 6
2,28,450	78,711	1,49,739	2,246	6 7 10
14,14,040	3,28,954	10,85,086	16,954	6 10 6
4,35,428	44,016	3,91,412	4,204	7 4 5
3,07,952	39,819	2,68,133	2,739	13 10 0
56,996	6,216	50,780	762	6 1 1
1,28,324	4,790	1,23,534	1,235	9 11 5
1,28,910	28,930	99,980	1,000	7 7 3
1,68,043	17,605	1,50,438	1,752	13 4 1
14,68,601	4,178	14,64,423	17,903	6 13 11
12,90,248	5,21,692	7,68,556	6,686	9 2 1
79,846	9,163	70,683	530	6 3 0
2,34,629	58,346	1,76,283	2,644	4 1 10
...	...	...	...	...

Class VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
5,78,284	19,724	5,58,560	8,378	7 12 0
4,56,956	2,08,892	2,48,064	3,485	8 13 2
1,33,428	433	1,32,993	1,995	3 12 4
1,33,462	...	1,33,462	2,002	3 9 4
4,05,262	...	4,05,262	6,079	5 2 6
1,82,831	1,705	1,81,126	2,717	10 7 9
4,35,915	75,961	3,59,954	5,624	10 10 4
93,320	2,931	90,389	904	9 12 10
2,44,029	31,236	2,12,793	1,662	10 3 8
2,28,450	78,711	1,49,739	2,246	6 7 10
17,92,546	5,45,411	12,47,135	21,276	7 10 5
4,51,029	56,995	3,94,034	4,257	7 5 2
3,11,544	42,183	2,69,361	2,758	13 10 5
56,996	6,216	50,780	762	6 1 1
1,41,169	11,796	1,29,373	1,294	10 2 8
1,28,910	28,930	99,980	1,000	7 7 3
1,68,043	17,605	1,50,438	1,753	13 4 1
14,68,601	4,178	14,64,423	17,903	6 13 11
13,00,194	5,29,923	7,70,271	6,817	9 2 5
80,674	9,163	71,511	542	6 4 1
2,49,474	58,346	1,91,128	2,892	4 7 5
33,375	6,050	27,325	265	0 9 8

several Municipalities in the North-Western Provinces and Oudh during 1891-92, the average consumption taxation per head of population—(continued).

19					20		21
Class VIII.—Metals and articles of metal.					Incidence of Taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
2,95,300	1,54,759	1,40,541	2,108	1 15 2	0 7 2	0 11 10	
1,05,306	23,928	81,378	1,221	2 14 3	0 5 0	0 11 11	
21,627	...	21,627	324	0 9 9	0 5 3	0 8 2	
20,150	449	19,701	295	0 8 5	—0 0 8	0 1 9	
1,06,638	...	1,06,638	1,610	1 5 8	0 5 0	0 9 3	
49,512	...	49,512	674	2 13 10	0 1 9	0 7 6	
1,38,288	44,222	94,066	1,470	2 12 6	0 4 11	0 12 3	
18,941	823	18,118	181	1 15 5	0 2 10	0 6 11	
12,241	7,606	4,635	70	0 3 8	0 5 1	0 8 6	
{ mds. 965 rs. 17,499 }	mds. 97 rs. 14,804	mds. 868 rs. 2,695 }	573	{ mds. 0 1 8 rs. 0 1 10 }	0 7 7	0 11 4	
3,21,714	57,914	2,63,800	4,169	1 9 10	0 9 2	0 15 3	
63,890	6,960	56,930	572	1 0 11	0 6 4	0 9 10	
47,215	14,575	32,640	490	1 10 6	0 6 0	0 10 4	
6,733	1,731	5,002	52	0 9 7	0 6 0	0 8 10	
...	...	...	...	...	0 8 8	0 11 9	
...	...	...	...	...	0 7 11	0 10 7	
18,011	2,243	15,768	138	1 6 2	0 5 11	0 11 7	
2,52,855	18,096	2,34,759	4,269	1 1 7	0 8 3	0 12 6	
...	...	...	...	...	0 6 5	0 9 11	
4,344	...	4,344	22	0 6 1	0 5 3	0 7 1	
39,860	2,604	37,256	491	0 13 11	0 4 7	0 7 6	
85,330	9,448	75,882	1,137	1 10 11	0 5 5	0 8 4	

STATEMENT IV.—Showing the quantity or value of the principal articles imported into, and taxed by, the and expenditure per head, and the incidence of

1	2	3	4	5	6				
Division.	District.	Number.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur ...	67	Gorakhpur ...	63,620	347,551	13,924	333,627	16,037	5 9 12
	Azamgarh ...	68	Azamgarh ...	19,442	153,358	1,076	152,282	5,212	7 33 4
KUMAON.	Almora ...	69	Almora ...	6,126	...	...	...	...	...
	Naini Tal ...	70	Naini Tal ...	12,408	...	...	...	...	...
LUCKNOW.	Lucknow ...	71	Lucknow ...	273,028	1,282,145	56,255	1,225,890	38,603	4 19 9
	Rae Bareilly ...	72	Rae Bareilly ...	18,798	107,127	...	107,127	3,618	5 28 0
	Sitapur ...	73	Sitapur ...	21,380	173,326	73,639	99,687	2,164	4 26 8
		74	Khairabad ...	13,773	96,275	12,225	84,050	1,843	6 4 1
	Hardoi ...	75	Sandila ...	16,813	128,721	...	128,721	3,220	7 26 3
FYSAHAB.	Fyzabad ...	76	Fyzabad ...	78,921	517,507	20,335	497,172	18,321	6 11 15
	Gonda ...	77	Gonda ...	17,423	76,475	...	76,475	2,051	4 15 9
	Bahraich ...	78	Bahraich ...	24,046	267,332	102,830	164,502	5,164	6 33 12
		79	Nánpárá ...	9,322	47,364	486	46,878	1,403	5 1 3
	Sultánpur ...	80	Sultánpur ...	8,751	58,361	5,018	53,343	1,741	6 3 13
	Partábgarh ...	81	Bela (Partábgarh)	6,486	30,628	...	30,628	1,044	4 28 14
	Bara Banki ...	82	Nawábganj (Bara Banki).	14,432	78,416	1,864	76,552	3,481	5 11 7
			GRAND TOTAL, 1891-92.	2,867,699	24,781,781	6,000,676	18,781,105	6,29,648	6 21 15
			GRAND TOTAL, 1890-91.	2,863,782	20,816,976	3,363,512	17,447,464	6,08,290	6 3 10

7				
Refined sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,262	5	5,257	1,971	0 3 5
...	...	...	...	...
2,794	8	2,786	1,045	0 18 3
...	...	...	...	...
40,244	607	39,637	19,818	0 5 12
2,286	11	2,275	1,138	0 4 13
2,092	560	1,532	287	0 2 13
871	71	800	334	0 2 5
2,170	...	2,170	814	0 5 2
1,669	25	1,644	660	0 0 13
2,781	142	2,589	715	0 5 15
2,552	76	2,476	928	0 4 2
1,175	44	1,131	400	0 4 13
1,979	60	1,919	430	0 8 12
605	...	605	302	0 3 11
...	...	...	...	...
782,620	358,394	424,226	1,29,828	0 5 14
780,062	366,336	413,726	1,22,335	0 5 12

Unrefined sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption of expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
7,082	...	7,082	996	0 4 7
...	...	...	...	...
4,606	...	4,606	576	0 30 1
...	...	...	...	...
54,381	2,117	52,264	4,899	0 7 10
5,104	84	5,020	627	0 10 10
6,405	784	5,621	541	0 10 8
2,998	...	2,998	228	0 8 11
4,947	...	4,947	526	0 11 12
168,982	109,983	58,999	8,714	0 29 14
4,512	54	4,458	500	0 10 3
9,049	...	9,049	866	0 15 0
7,283	...	7,283	449	0 31 4
2,693	185	2,508	235	0 11 7
1,815	...	1,815	170	0 11 3
1,684	...	1,684	158	0 4 10
1,568,977	411,492	1,157,485	1,09,350	0 16 2
1,762,101	441,644	1,320,457	1,25,276	0 18 7

Ghi.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
2,770	668	2,102	1,051	0 1 5
956	30	926	463	0 1 14
...	...	...	...	...
...	...	...	...	...
27,357	62	27,295	27,295	0 3 15
932	...	932	466	0 1 15
865	13	852	760	0 1 9
404	...	404	385	0 1 2
1,419	...	1,419	709	0 3 6
6,572	373	6,199	3,099	0 3 2
732	...	732	369	0 1 10
2,102	...	2,102	1,577	0 3 7
279	21	258	199	0 1 1
405	11	394	320	0 1 12
340	...	340	340	0 2 1
614	3	611	877	0 1 11
{ mds. 310,654 rs. 1,21,643 }	mds. 53,225 rs. 52,170	mds. 257,429 rs. 69,473 }	1,59,072	{ mds. 0 3 9 rs. 0 0 4 }
{ mds. 314,012 rs. 1,94,196 }	mds. 56,165 rs. 1,99,763	mds. 257,847 rs. 5,567 }	1,56,145	mds. 0 3 9

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 400,511 rs. 48,477 }	{ mds. 54,620 rs. 1,104 45 }	{ mds. 345,891 rs. 48,477 }	22,760	{ mds. 5 17 6 rs. 0 12 2 }
{ mds. 109,715 rs. 13,482 }	{ mds. 1,104 rs. 45 }	{ mds. 108,611 rs. 13,437 }	6,029	{ mds. 5 23 7 rs. 0 11 0 }
{ mds. 7,400 rs. 14,388 }	{ mds. 9 rs. ... }	{ mds. 7,391 rs. 14,388 }	1,836	{ mds. 1 8 4 rs. 2 5 6 }
...	...	...	...	...
mds. 21,80,404	mds. 68,009	mds. 2,112,395	1,12,606	mds. 7 29 7
{ mds. 178,778 rs. 297 }	{ mds. 165 rs. 40 }	{ mds. 178,613 rs. 257 }	6,885	{ mds. 9 20 1 rs. 0 0 2 }
mds. 234,497	mds. 74,997	mds. 159,500	4,807	mds. 7 18 3
„ 133,478	„ 12,296	„ 121,182	3,130	„ 8 31 15
„ 199,496	...	„ 199,496	6,133	„ 11 34 9
„ 771,402	mds. 145,926	„ 625,476	33,025	„ 7 34 11
{ mds. 100,675 rs. 927 }	{ „ 235 rs. ... }	{ mds. 100,440 rs. 927 }	4,233	{ mds. 5 30 9 rs. 0 0 10 }
mds. 328,623	„ 102,309	mds. 226,314	10,653	mds. 9 16 7
{ mds. 56,103 rs. 18,932 }	{ mds. 554 rs. 6 }	{ mds. 55,549 rs. 18,926 }	2,998	{ mds. 5 38 5 rs. 2 0 5 }
mds. 91,268	mds. 5,315	mds. 85,953	3,072	mds. 9 32 14
„ 42,195	...	„ 42,195	2,300	„ 6 20 3
„ 130,950	mds. 1,867	„ 129,083	5,046	„ 8 36 10
{ mds. 31,525,931 rs. 32,97,711 }	{ mds. 7,030,945 rs. 134,706 }	{ mds. 24,494,986 rs. 31,63,005 }	12,07,970	{ mds. 8 21 10 rs. 1 1 8 }
{ mds. 27,481,348 rs. 36,38,853 }	{ mds. 4,396,996 rs. 416,530 }	{ mds. 23,084,352 rs. 32,22,323 }	11,91,179	{ mds. 8 2 6 rs. 1 2 0 }

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	Rs. a. p.
hds. 33,273	...	hds. 33,273	1,169	...
rs. 23,127	rs. 1,747	rs. 21,380	428	1 1 1
...	...	...	760	...
...	...	...	4,265	...
rs. 3,07,673	...	rs. 3,07,673	13,248	1 2 0
hds. 10,256	hds. 7	hds. 10,249	527	...
rs. 21,924	...	rs. 21,924	285	1 0 4
hds. 5,435	...	hds. 5,435	149	...
„ 7,467	...	„ 7,467	350	...
rs. 60,590	rs. 4,878	rs. 55,712	1,454	0 11 3
„ 17,967	...	„ 17,967	491	1 0 5
hds. 13,967	hds. 80	hds. 13,887	693	...
„ 7,958	...	„ 7,958	213	...
„ 6,263	...	„ 6,263	95	...
rs. 9,027	...	rs. 9,027	138	1 6 3
„ 6,322	rs. 36	„ 6,286	175	0 6 11
{ hds. 634,226 rs. 5,40,789 }	hds. 25,999 rs. 6,738	hds. 608,227 rs. 5,34,051 }	81,966	* 0 2 11
{ hds. 512,964 rs. 7,27,543 }	hds. 35,145 rs. 10,397	hds. 477,819 rs. 7,17,146 }	77,125	0 4 0

* The figures represent the net average "expenditure" per head of population. The "consumption" per head is an indeterminate quantity and cannot therefore be shown.

Oil.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
2,024	...	2,024	380	0 1 4
1,319	38	1,281	240	0 2 10
...	...	...	...	...
...	...	...	...	...
33,609	13,743	19,866	8,310	0 2 14
1,151	...	1,151	319	0 2 7
100	...	100	25	0 0 2
1,020	...	1,020	203	0 2 15
2,946	...	2,946	304	0 7 0
5,020	892	4,128	1,416	0 2 1
1,093	11	1,082	253	0 2 7
1,639	229	1,410	287	0 2 5
464	28	436	63	0 1 13
3,681	1,058	2,623	425	0 11 15
277	...	277	93	0 1 11
90	...	90	41	0 0 3
399,008	158,317	240,691	50,764	0 3 5
330,314	118,467	211,847	45,776	0 2 15

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
mds. 1,44,444	mds. 5	mds. 144,439	1,140	mds. 2 10 13
{ mds. 1,819 rs. 14,900 }	mds. 38 rs. 377	mds. 1,281 rs. 14,523 }	467	{ mds. 0 2 10 } rs. 0 11 6 }
rs. 3,577	...	rs. 3,577	54	rs. 0 9 4
...	...	...	...	...
mds. 1,235,728	mds. 93,904	mds. 1,141,824	27,603	mds. 4 8 11
" 101,469	...	" 101,469	1,426	" 5 15 14
" 60,565	...	" 60,565	206	" 2 33 4
" 38,952	...	" 38,952	271	" 2 33 2
" 71,467	...	" 71,467	448	" 4 10 0
rs. 1,92,174	rs. 11,448	rs. 1,80,726	3,646	rs. 2 4 7
mds. 62,150	mds. 36	mds. 62,114	587	mds. 3 22 9
" 72,866	" 684	" 72,182	608	" 3 0 1
{ mds. 8,052 } rs. 1,632 }	" 84	{ mds. 7,968 } rs. 1,632 }	90	{ mds. 0 34 2 } rs. 0 2 9 }
" 29,774	" 3,178	mds. 26,596	540	mds. 3 1 9
" 12,184	...	" 12,184	294	" 1 35 2
" 17,329	...	" 17,329	348	" 1 7 14
{ mds. 10,471,548 } rs. 10,93,225 }	mds. 428,469 rs. 18,824	mds. 10,043,079 rs. 10,74,401 }	1,27,832	{ mds. 3 20 1 } rs. 0 5 11 }
{ mds. 10,514,128 } rs. 11,61,578 }	mds. 361,168 rs. 16,365	mds. 10,152,960 rs. 11,45,213 }	1,20,203	{ mds. 3 21 12 } rs. 0 6 4 }

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
55,728	111	55,617	714	0 13 11
20,426	425	20,001	455	1 0 5
...	...	...	...	...
...	...	...	...	...
3,65,835	3,586	3,62,249	13,228	1 5 2
17,926	11	17,915	492	0 15 2
42,214	...	42,214	660	1 15 7
9,568	...	9,568	150	0 11 1
13,019	...	13,019	317	0 12 4
2,13,943	3,897	2,10,046	4,198	2 10 7
76,204	10	76,194	496	4 5 11
35,304	384	34,920	678	1 7 2
13,869	...	13,869	326	1 7 9
10,406	1,439	8,967	276	1 0 1
5,424	...	5,424	184	0 13 4
17,331	110	17,221	705	1 3 0
{ mds. 13,132,472 rs. 43,63,803	{ mds. 249,733 rs. 3,61,314	{ mds. 12,882,739 rs. 40,02,489	} 1,13,909	{ mds. 4 19 11 rs. 1 6 0
{ mds. 4,082,674 rs. 42,64,966	{ mds. 541,245 rs. 3,14,473	{ mds. 3,541,429 rs. 39,50,498	} 1,03,071	{ mds. 1 9 7 rs. 1 6 1

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
42,616	209	42,407	1,060	0 10 6
{ mds. 1,791 rs. 24,218 }	{ mds. 139 rs. 1,132 }	{ mds. 1,652 rs. 23,086 }	629	{ mds. 0 3 6 rs. 1 2 11 }
3,204	...	3,204	48	0 8 4
...	...	...	...	...
5,08,222	7,806	5,00,416	34,075	1 13 4
25,664	37	25,627	1,320	1 5 9
26,473	864	25,609	773	1 3 1
14,886	...	14,886	465	1 1 3
17,995	...	17,995	571	1 1 1
91,639	4,462	87,177	3,749	1 1 8
14,610	790	13,820	1,029	0 12 8
45,322	1,915	43,407	1,716	1 12 10
9,111	317	8,794	366	0 15 1
48,540	19,932	28,608	894	3 4 3
9,429	656	8,773	432	1 5 7
28,341	545	27,796	1,158	1 14 8
{ mds. 116,239 rs. 46,08,228 }	{ mds. 29,221 rs. 6,97,567 }	{ mds. 87,018 rs. 39,10,661 }	1,42,404	{ mds. 0 1 3 rs. 1 5 9 }
{ mds. 70,517 rs. 45,36,327 }	{ mds. 11,498 rs. 7,85,287 }	{ mds. 59,019 rs. 37,51,040 }	1,33,647	{ mds. 0 0 13 rs. 1 4 11 }

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
6,536	646	5,890	676	0 3 11
11,428	6,158	5,270	988	0 10 13
2,207	33	2,174	422	0 14 2
...	...	...	...	...
11,156	435	10,721	5,638	0 1 9
1,278	...	1,278	215	0 2 9
1,792	64	1,728	283	0 3 3
809	...	809	87	0 2 5
1,800	...	1,800	169	0 4 4
1,685	108	1,577	296	0 0 13
2,033	99	1,934	404	0 4 7
2,085	...	2,085	391	0 3 7
940	...	940	177	0 4 0
...	...	...	...	...
540	33	507	99	0 3 2
649	10	639	243	0 1 12
{ mds. 293,417 rs. 46,574 }	{ mds. 85,940 rs. 3,434 }	{ mds. 207,477 rs. 43,140 }	{ 53,122 }	{ mds. 0 2 14 rs. 0 0 3 }
{ mds. 357,649 rs. 12,310 }	{ mds. 77,053 rs. 140 }	{ mds. 280,596 rs. 12,170 }	{ 65,632 }	{ mds. 0 3 4 rs. 0 0 1 }

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,25,124	2,01,988	5,23,136	7,717	8 3 6
...	...	...	...	...
2,32,272	13,608	2,18,664	2,733	35 11 1
...	...	...	...	...
17,90,597	32,931	17,57,666	26,365	6 7 0
1,48,398	3,360	1,45,088	2,177	7 11 5
2,64,062	11,248	2,52,814	3,791	11 13 2
52,500	...	52,500	787	3 9 6
1,62,311	...	1,62,311	1,664	9 10 5
5,16,894	50,846	4,66,048	6,991	5 14 5
2,34,836	10,159	2,24,677	3,345	12 14 3
2,49,615	17,479	2,32,136	3,482	9 10 6
1,50,545	11,111	1,39,434	2,091	14 15 3
...	...	...	...	...
62,382	10,002	52,380	388	8 1 2
1,49,197	16,118	1,33,079	998	9 3 0
2,49,62,871	41,22,833	2,08,40,038	2,70,916	rs. 7 4 3
{ mds. 29,700 rs. 2,13,74,356	mds. 7,135 rs. 39,37,390	mds. 22,565 rs. 1,74,36,966	} 2,39,884	{ mds. 0 0 5 rs. 6 1 5

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,44,072	2,04,601	5,39,471	7,962	8 5 11
11,683	3,502	8,181	123	0 6 8
2,32,272	13,608	2,18,664	2,733	35 11 1
...	...	...	...	...
18,15,339	32,984	17,82,355	26,825	6 8 5
1,48,398	3,360	1,45,038	2,177	7 11 5
2,64,062	11,248	2,52,814	3,791	11 13 2
52,500	...	52,500	787	3 9 6
1,62,311	...	1,62,311	1,664	9 10 5
5,25,102	51,089	4,74,013	7,110	6 0 1
2,34,836	10,159	2,24,677	3,345	12 14 3
2,49,615	17,479	2,32,136	3,482	9 10 6
1,52,478	11,110	1,41,368	2,120	15 2 7
...	...	...	...	...
64,368	10,035	54,333	455	8 6 0
1,72,542	16,412	1,56,130	1,275	10 12 6
2,63,05,998	44,75,005	2,18,30,993	2,87,331	rs. 7 9 9
{ mds. 29,700 rs. 2,25,20,975	mds. 7,135 rs. 41,89,601	mds. 22,565 rs. 1,83,31,374	{ 2,51,558 {	mds. 0 0 5 rs. 6 6 5

several Municipalities in the North-Western Provinces and Oudh during 1891-92, the average consumption taxation per head of population—(concluded).

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
76,584	9,064	67,520	1,013	1 0 11	0 5 8	0 9 2	
...	...	...	...	...	0 4 11	0 7 6	
40,335	6,079	34,256	343	5 9 5	0 4 9	1 0 2	
...	...	...	...	...	...	0 5 5	
4,59,033	27,664	4,31,369	6,471	1 9 3	0 6 7	0 14 0	
32,405	1,017	31,388	471	1 10 8	0 5 10	0 11 6	
56,122	1,513	54,609	819	2 8 10	0 3 7	0 8 8	
5,272	...	5,272	82	0 6 1	0 3 7	0 5 11	
26,359	...	26,359	395	1 9 1	0 5 10	0 9 6	
2,14,662	29,447	1,85,215	2,778	2 5 6	0 6 8	0 11 4	
54,620	12,877	41,743	662	2 6 3	0 3 10	0 10 3	
1,16,540	13,180	1,03,360	1,551	4 4 9	0 7 1	0 13 1	
21,598	703	20,895	313	2 3 10	0 5 1	0 11 3	
43,659	3,850	39,809	597	4 8 9	0 5 7	0 10 0	
16,960	2,837	14,123	213	2 2 10	0 5 8	0 10 1	
34,182	1,086	33,096	639	2 4 7	0 5 6	0 10 7	
{ mds. 1,811 rs. 58,70,879 }	mds. 246 rs. 14,06,841	mds. 1,565 rs. 44,64,038 }	66,232	1 8 10	0 6 8	0 11 7	
{ mds. 29,377 rs. 52,56,243 }	mds. 719 rs. 12,08,133	mds. 28,658 rs. 40,48,110 }	61,540	{ mds. 0 0 6 rs. 1 6 7 }	0 6 7	0 11 2	

ABSTRACT OF STATEMENT NO. IV.

Statement showing the average consumption per head of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh during 1891-92.

1	2	3	4	5										
Number.	Municipality.	Net income de- rived from octroi.	Rs.	Net average consumption or expenditure per head of population.										
				Grain.	Refined sugar.	Unrefined sugar.	Ghl.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.		
1	Sahāranpur	...	Rs. 42,483	Mds. s. c. 7 14 15	Mds. s. c. ...	Mds. s. c. ...	Mds. s. c. 0 4 0	Mds. s. c. 0 2 13	Mds. s. c. 0 5 5	Rs. a. p. 2 9 2	Rs. a. p. 7 9 1	Rs. a. p. 1 12 8		
2	Hardwār Union	...	26,225	6 8 6	0 16 9	0 11 13	0 9 12	0 3 2	0 3 13	0 12 6	8 11 8	3 12 7		
3	Deoband	...	11,661	8 0 8	...	...	0 2 2	0 4 3	0 5 3	1 5 1	6 8 11	1 1 5		
4	Muzaffarnagar	...	17,731	9 12 7	...	0 25 12	0 5 15	0 4 8	0 12 2	2 14 2	14 8 2	3 3 10		
5	Kāndhla	...	5,443	7 27 3	0 8 11	0 17 1	0 2 9	0 2 8	0 2 15	0 11 3	4 5 3	Mds. 0 1 6		
6	Kairana	...	9,698	6 31 15	0 6 2	0 19 6	0 2 4	0 2 10	...	1 2 9	4 3 10	0 0 12		
7	Meerut...	...	90,995	5 30 5	6 3 4	0 10 1	0 3 14	0 4 15	0 3 10	0 12 7	5 15 5	Rs. a. p. 1 9 4		
8	Ghāziabad	...	7,970	5 39 6	0 10 6	0 30 0	0 5 7	0 0 8	0 2 4	1 3 3	6 5 2	1 4 4		
9	Shahdara	...	2,634	6 24 6	...	...	0 4 0	0 5 15	0 1 6	0 1 6	2 10 9	...		
10	Baraut...	...	4,415	5 6 13	...	...	0 3 7	0 1 9	0 2 12	0 13 0	10 9 3	3 3 9		
11	Bāgpat	...	4,958	7 37 9	...	...	0 4 12	0 2 9	0 1 14	0 14 8	7 0 10	0 14 6		
12	Hāpur...	...	10,395	8 15 0	...	...	0 3 2	0 6 13	0 3 5	1 6 10	6 0 11	1 10 6		
13	Pīkhuā	...	3,022	6 14 3	0 4 10	0 25 11	0 2 9	0 3 10	0 4 11	1 8 7	6 0 9	2 4 2		
14	Sardhana	...	7,921	5 12 5	0 4 0	0 24 5	0 3 5	0 2 10	0 5 14	1 12 10	6 2 4	2 1 5		
15	Mowana	...	4,289	4 33 9	0 2 6	0 32 11	0 0 15	0 3 10	0 3 1	0 14 2	5 2 0	1 3 9		
16	Bulandshahr	...	11,484	7 13 3	0 9 8	0 20 3	0 4 1	0 6 2	0 3 5	1 7 3	7 1 8	0 12 1		
17	Anūpshahr	...	4,911	7 18 10	0 9 1	0 34 13	0 4 3	0 5 2	Rs. a. p. 0 4 3	0 13 9	4 2 3	0 9 2		
18	Khūrja	...	19,717	7 25 13	0 14 10	1 9 1	Rs. a. p. 2 10 2	0 9 6	0 1 8	1 11 5	6 11 1	0 15 11		
19	Sikandrabad	...	10,472	7 34 11	0 8 0	0 25 3	Mds. s. c. 0 3 11	0 8 15	Mds. s. c. 0 3 10	1 6 9	6 14 3	1 3 9		
20	Koīl (Aligarh)	...	47,991	7 4 5	0 15 13	1 0 11	0 4 0	0 5 7	0 1 14	1 0 10	8 0 3	1 0 6		

Statement showing the average consumption per head of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh during 1891-92—(continued).

5													
Net average consumption or expenditure per head of population.													
Number	Municipality.	3	4	Grain.	Refined sugar.		Unrefined sugar.	Ghl.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
					Mds. s. c.	Mds. s. c.							
48	Sambhal	Rs. 4,135	Rs. 10,565	Mds. s. c. 4 33 11	Mds. s. c. —1 15 8	Mds. s. c. 0 10 3	Mds. s. c. 0 0 14	Mds. s. c. 0 3 0	Mds. s. c. 0 2 10	Rs. a. p. 0 14 1	Rs. a. p. 3 8 0	Rs. a. p. 0 8 5	
49	Shahjahanpur	45,093	...	6 6 4	0 2 2	0 26 3	0 1 11	0 2 9	0 1 0	1 10 4	4 14 1	1 5 8	
50	Tilhar ...	8,166	5,043	3 13 15	...	...	0 0 7	0 13 0	0 2 15	2 0 1	10 7 9	2 13 10	
51	Pilibhit	25,999	10,273	6 30 1	...	...	0 3 8	0 2 3	0 5 12	{ mds. 0 13 3 } { Rs. 1 1 9 }	10 2 2	2 12 6	
52	Bisalpur	4,020	48	3 34 12	...	...	0 1 12	0 1 11	0 3 5	0 14 10	8 14 6	1 15 5	
53	Fatehpur	10,725	692	5 1 14	0 7 0	0 6 15	0 2 3	0 2 11	0 3 0	{ mds. 0 0 14 } { Rs. 0 6 3 }	9 15 6	0 3 8	
54	Banda ...	16,435	5,567	7 0 10	0 8 12	0 27 9	0 2 14	0 1 15	0 2 11	1 12 5	6 7 10	{ Mds. s. c. 0 1 8 } { Rs. a. p. 0 1 10 }	
55	Allahabad	1,55,603	27,787	5 26 5	mds. 0 6 14	0 9 7	0 3 13	0 3 5	0 1 15	1 3 5	6 10 6	1 9 10	
56	Jhansi ...	33,157	9,029	6 32 6	0 13 9	0 19 15	0 4 9	0 5 2	Rs. a. p. 0 11 4	{ mds. 0 3 3 } { Rs. 0 7 8 }	7 4 5	1 0 11	
57	Man Raniapur	12,834	2,000	6 17 8	0 9 13	0 14 9	0 3 5	0 6 11	Mds. s. c. 0 6 12	1 8 6	13 10 0	1 10 6	
58	Orai ...	4,643	529	6 18 6	0 6 13	0 19 8	0 3 0	0 1 3	0 2 14	0 10 8	6 1 1	0 9 7	
59	Kalpi	9,401	867	15 15 0	...	1 16 9	0 2 5	0 5 12	0 3 14	1 9 6	9 11 5	...	
60	Kunch	8,924	4,600	8 27 3	0 12 3	1 4 8	...	...	0 12 10	1 3 3	7 7 3	...	
61	Lalitpur	8,226	4,445	6 23 2	0 11 0	0 8 9	0 7 7	0 1 0	0 2 2	3 9 4	13 4 1	1 6 2	
62	Benares	1,66,649	85,313	6 15 14	0 7 11	0 15 7	0 4 9	0 2 4	0 3 2	1 5 10	6 13 11	1 1 7	
63	Mirzapur	52,563	13,658	5 26 4	0 6 0	0 15 6	0 3 15	0 4 2	0 3 6	1 9 10	9 2 1	...	
64	Chunar	5,105	704	5 34 2	0 4 13	0 11 3	0 1 14	0 4 0	0 2 10	0 10 8	6 3 0	0 6 1	

65	Jampur	...	20,289	4,047	7 36 0	0 3 2	0 30 15	0 1 13	0 9 15	0 4 3	1 0 8	4 1 10	0 13 11
66	Ghazipur	...	23,439	4,876	8 14 4	...	...	0 1 7	0 2 13	0 3 6	1 8 9	...	1 10 11
67	Gorakhpur	...	36,494	4,370	5 9 12	0 3 5	0 4 7	0 1 5	0 1 4	0 3 11	0 10 6	8 3 6	1 0 11
68	Azangarh	...	9,119	1,348	7 33 4	...	...	0 1 14	0 2 10	0 10 13	{ mds. 0 3 6 } Rs. 1 2 11	...	...
69	Almora	...	6,196	238	...	0 18 3	0 30 1	...	...	0 14 2	0 8 4	35 11 1	5 9 5
70	Naini Tal	...	* 4,265	...	...	...	...	...	...	...	...	...	...
71	Lucknow	...	2,30,694	12,443	4 19 9	0 5 12	0 7 10	0 3 15	0 2 14	0 1 9	1 13 4	6 7 0	1 9 3
72	Rae Bareilly	...	13,513	87	5 28 0	0 4 13	0 10 10	0 1 15	0 2 7	0 2 9	1 5 9	7 11 5	1 10 8
73	Sitapur	...	11,624	1,799	4 26 8	0 2 13	0 10 8	0 1 9	0 0 2	0 3 3	1 3 1	11 13 2	2 8 10
74	Khairabad	...	5,121	378	6 4 1	0 2 5	0 8 11	0 1 2	0 2 15	0 2 5	1 1 3	3 9 6	0 6 1
75	Sandila	...	10,047	...	7 26 3	0 5 2	0 11 12	0 3 6	0 7 0	0 4 4	1 1 1	9 10 5	1 9 1
76	Fyzabad	...	56,256	10,882	6 11 15	0 0 13	0 29 14	0 3 2	0 2 1	0 0 13	1 1 8	5 14 5	2 5 6
77	Gonda	...	11,247	333	4 15 9	0 5 15	0 10 3	0 1 10	0 2 7	0 4 7	0 12 8	12 14 3	2 6 3
78	Bahraich	...	19,772	3,400	6 33 12	0 4 2	0 15 0	0 3 7	0 2 5	0 3 7	1 12 10	9 10 6	4 4 9
79	Nawpara	...	6,603	250	5 1 3	0 4 13	0 31 4	0 1 1	0 1 13	0 4 0	0 15 1	14 15 3	2 3 10
80	Sultampur	...	5,474	1,104	6 3 13	0 8 12	0 11 7	0 1 12	0 1 15	...	3 4 3	...	4 8 9
81	Bela (Partabgarh)	...	4,115	163	4 28 14	0 3 11	0 11 3	0 2 1	0 1 11	0 3 2	1 5 7	8 1 2	2 2 10
82	Nawabganj (Bara Banki)	...	9,589	260	5 11 7	...	0 4 10	0 1 11	0 0 3	0 1 12	1 14 8	9 3 0	2 4 7
Total		...	20,80,766	5,95,150	6 21 15	0 5 14	0 16 2	{ mds. 0 3 9 } Rs. 0 0 4	0 3 5	{ mds. 0 2 14 } Rs. 0 0 3	mds. 0 1 3 Rs. 1 5 9	7 4 3	1 8 10

* Naini Tal derives its octroi receipts from the tax on animals for slaughter only.

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APPENDICES.

(A TO Q.)

Statement showing the constitution of the Municipal Boards
Committees

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Muhammadans.	Others.	Total.
1	Dehra ...	3rd November 1857	21,881	288	288	69	5	6	3	8	17
2	Mussooree ...	8th November 1850	94,86	369	369	249	4	1	...	9	10
3	Saháranpur ...	21st December 1867	631,94	343	343	193	5	5	7	4	16
4	Hardwár Union	25th May 1868 ...	29,125	82	82	61	4	11	2	...	13
5	Deoband ...	27th January 1868...	19,250	407	407	265	4	7	6	...	13
6	Roorkee ...	23rd November 1878	14,291	460	460	273	3	6	3	...	9
7	Muzaffarnagar	11th June 1872 ...	18,166	273	...	...	4	10	2	...	12
8	Kandhla ...	15th November 1873	9,487	258	...	...	4	6	7	...	13
9	Kairana ...	1st April 1874 ...	18,420	232	232	48	...	7	6	...	13
10	Meerut ...	1st July 1864 ...	119,390	1,161	1,161	188	5	12	3	1	16
11	Gházíabad ...	6th November 1868	10,193	212	...	...	3	6	3	1	10
12	Sháhdara ...	15th February 1871	5,306	50	...	...	...	5	1	1	7
13	Baraut ...	11th March 1870 ...	6,781	191	...	...	2	5	1	1	7
14	Bághpat ...	12th April 1869 ...	6,292	161	...	...	3	7	2	1	10
15	Hapur ...	18th March 1872 ...	14,977	368	...	...	3	5	4	1	10
16	Pilkhua ...	Ditto ...	5,441	95	...	...	2	5	...	1	6
17	Sardhana ...	1st April 1883 ...	12,059	139	...	...	3	6	3	1	10
18	Mowana ...	1st October 1886 ...	8,221	124	...	...	2	4	2	1	7
19	Bulandshahr	2nd December 1865	16,931	128	128	31	2	4	2	...	6
20	Anúpsahr ...	May 1866 ...	7,952	97	...	...	2	5	1	1	7
21	Khurja ...	13th March 1866 ...	26,349	912	...	...	3	5	4	1	10
22	Sikandrabad	24th February 1872	15,231	362	...	...	2	5	1	1	7
23	Koil (Aligarh)	1st August 1865 ...	61,485	760	...	...	4	5	6	2	13
24	Háthras ...	Ditto ...	39,181	412	...	...	3	12	...	...	12
25	Atrauli ...	Ditto ...	15,408	172	...	...	3	5	4	...	9
26	Sikandra Rao	Ditto ...	13,024	337	...	...	3	5	6	...	11
27	Muttra ...	1st October 1866 ...	56,431	1,293	1,293	542	4	12	...	...	12
28	Brindaban ...	Ditto ...	26,000	689	689	299	3	9	...	1	10
29	Kosi ...	12th August 1867...	8,404	266	266	190	3	6	3	2	11
30	Agra ...	7th October 1863 ...	1,68,662	3,169	1,254	612	8	19	5	...	24
31	Fatehpur Sikri	6th September 1866	6,286	...	...	...	...	...	...	...	...
32	Firozabad ...	21st September 1868	15,278	494	494	273	3	5	4	...	9
33	Fatehgarh cum Farukhabad	10th September 1864	73,009	449	...	...	9	24	3	1	28
34	Mainpuri ...	16th March 1886 ...	18,551	437	437	380	5	12	...	...	12
35	Etáwah ...	8th April 1866 ...	38,793	395	395	171	5	11	4	...	15

DIX A—D.

in the North-Western Provinces and Oudh, during the year ending 31st March 1892.

Maximum number appointable.	Number of appointed members.					Total number of members.	Number of meetings of the Board during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
	Appointed during the year.	Total number.							
		Hindus.	Muhammadans.	Others.	Total.				
5	2	2	..	1	3	20	14	6·7	This Municipality is not divided into wards.
3	...	...	...	2	2	12	26	8·8	Ditto.
5	2	2	...	1	3	19	11	12	Poll held in all the wards.
4	...	...	...	...	...	13	20	8	Ditto.
4	...	...	...	...	...	13	24	8	Ditto.
4	2	...	1	2	3	12	13	6·4	Ditto
3	...	1	3	1	5	17	19	10	No poll was held.
4	1	2	1	...	3	16	25	8·8	Ditto.
4	...	1	1	...	2	15	27	9	Poll held in two out of four wards.
4	1	1	3	...	4	20	19	15	Poll held in one out of five wards.
5	1	1	...	...	1	11	29	5·2	No poll was held.
3	...	1	...	...	1	8	26	4·9	Ditto.
2	1	...	1	...	1	8	25	5	Ditto.
2	1	...	1	...	1	11	19	6·7	Ditto.
3	1	1	...	...	1	11	34	8·2	Ditto.
2	1	1	...	1	2	8	25	5·6	Ditto.
3	1	...	1	...	1	11	29	6·8	Ditto.
2	1	...	1	...	1	8	24	5·4	Ditto.
2	1	1	...	1	2	8	15	5	Poll held in one ward.
2	...	1	...	...	1	8	18	5	No poll was held.
3	...	...	1	...	1	11	15	8	Ditto.
2	...	...	1	...	1	8	20	6	Ditto.
4	...	...	1	...	1	14	17	9	Ditto.
4	...	...	2	...	2	14	28	7	Ditto.
3	2	...	1	...	1	10	21	7	Ditto.
3	...	...	...	...	...	11	24	6	Ditto.
4	2	...	2	3	5	17	16	7	Poll held in all the wards.
3	...	...	1	1	2	12	20	5·1	This Municipality is not divided into wards.
3	1	...	...	1	1	12	23	5·5	Ditto ditto.
8	...	3	...	1	4	28	22	15	Poll held in all the wards.
8	2	5	2	1	8	8	15	5	The elective system is not in force in this Municipality.
3	...	...	1	1	2	11	19	5	This Municipality is not divided into wards.
9	...	1	...	...	1	29	22	16·7	No poll was held.
4	...	...	3	1	4	16	16	9	Poll held in all the wards.
5	...	...	1	3	4	19	18	10·3	Poll held in three out of five wards.

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Muhammadans.	Others.	Total.
36	Etah ...	17th December 1866	7,800	380	380	144	4	10	2	1	13
37	Soron ...	1st January 1868 ...	11,265	416	416	157	4	11	1	1	13
38	Kasganj ...	16th January 1867	16,050	686	686	233	4	9	2	2	13
39	Marehra ...	25th June 1872 ...	7,812	...	...	...	...	...	...	...	...
40	Jalesar ...	12th December 1866	13,420	278	278	22	5	7	5	1	13
41	Bareilly ...	24th June 1858 ...	107,785	1,856	642	263	9	19	8	...	27
42	Bijnor ...	1st January 1866 ...	16,236	452	...	...	4	9	3	...	12
43	Chándpur ...	Ditto ...	12,256	231	231	196	4	6	6	...	12
44	Dhampur ...	1st April 1866 ...	6,708	169	169	139	3	8	1	...	9
45	Nagina ...	1st January 1866 ...	22,150	188	...	...	4	4	8	...	12
46	Najibabad ...	6th January 1866 ...	19,410	169	169	64	4	7	5	...	12
47	Budaun ...	16th July 1862 ...	35,372	671	236	98	5	6	9	1	16
48	Bilsi ...	Ditto ...	5,802	...	...	...	...	...	...	...	...
49	Ujhani ...	21st December 1866	7,427	95	...	...	2	5	2	1	8
50	Sahaswan ...	14th March 1872 ...	15,601	355	...	...	3	4	5	...	9
51	Moradabad ...	1st September 1863	72,068	1,515	984	493	6	4	14	...	18
52	Chandausi ...	5th October 1863 ...	28,111	301	...	...	4	6	3	1	10
53	Amroha ...	14th September 1870	35,230	652	...	...	5	2	11	...	13
54	Sambhal ...	4th April 1871 ...	37,226	537	...	...	6	13	6	...	19
55	Sháhjahánpur ...	1st November 1864	78,522	1,885	1,885	998	6	7	11	1	19
56	Tilhar ...	15th June 1872 ...	17,265	394	394	290	4	6	6	1	13
57	Pilibhít ...	6th January 1865 ...	33,799	1,210	1,210	364	4	11	1	1	13
58	Bisalpur ...	February 1862 ...	9,221	274	...	...	3	6	3	1	10
59	Cawnpore ...	22nd November 1861	163,779	2,132	2,132	585	7	18	3	1	22
60	Fatehpur ...	14th September 1872	20,179	489	489	462	4	6	6	...	12
61	Bánda ...	1st November 1865	23,071	357	118	15	8	13	4	2	19
62	Allahabad ...	March 1863 ...	162,895	4,396	2,878	924	7	15	1	5	21
63	Jhánsi ...	* 1867 ...	53,779	...	...	...	...	...	...	...	...
64	Mau Ránipur ...	30th June 1869 ...	19,675	250	250	38	12	18	...	...	18
65	Orai ...	13th November 1871	8,369	271	271	74	...	11	1	...	12
66	Kálpí ...	1st October 1867 ...	12,713	40	40	29	3	5	...	1	6
67	Kunch ...	1st January 1868 ...	13,408	61	61	34	3	6	...	...	6
68	Lalitpur ...	23rd August 1870 ...	11,348	...	...	...	...	...	...	...	...
69	Benares ...	1st June 1868 ...	213,168	2,476	2,476	1,258	6	12	6	...	18
70	Mirzapur ...	29th August 1867 ...	84,130	1,137	...	...	6	13	5	1	19

* Originally constituted
Enlarged 29th October

DIX A-D—(continued).

Number of appointed members.						Total number of members.	Number of meetings of the Board during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointable.	Appointed during the year.	Total number.							
		Hindus.	Muhammadans.	Others.	Total.				
4	2	3	1	...	4	17	29	7.9	This Municipality is not divided into wards.
4	1	2	1	...	3	16	21	8	Ditto:
4	1	1	2	...	3	16	38	7	Ditto.
6	6	3	2	1	6	6	18	4.1	The elective system is not in force in this Municipality.
4	1	2	...	...	2	15	20	9	Ditto.
9	5	1	2	2	5	32	25	13.6	Poll held in five out of nine wards.
4	...	1	1	1	3	15	9	9.7	No poll was held.
4	...	...	1	...	1	13	18	9.6	Poll held in all the wards.
3	...	...	1	...	1	10	24	6	Ditto.
4	...	...	1	...	1	13	20	7	No poll was held.
4	...	1	...	...	1	13	26	8	Poll held in all the wards.
5	2	1	3	1	5	21	22	9	Poll held in only one ward.
8	4	6	...	2	8	8	15	4	The elective system is not in force in this Municipality.
2	1	...	2	...	2	10	21	5	No poll was held.
3	1	2	1	...	3	12	19	7	Ditto.
6	2	2	2	1	5	23	20	12.3	Poll held in four out of six wards.
3	1	2	...	...	2	12	30	8.5	No poll was held.
4	1	...	3	...	3	16	12	9.5	Ditto.
6	...	...	1	...	1	20	25	8	Ditto.
6	...	...	...	...	...	19	20	10	Poll held in all the wards.
4	2	...	1	...	1	14	14	8	Ditto.
4	1	1	3	...	4	17	18	10	This Municipality is not divided into wards.
3	...	...	...	...	...	10	14	6	No poll was held.
7	1	1	1	3	5	27	36	13.2	Poll held in all the wards.
4	...	3	...	...	3	15	14	8	Ditto.
6	...	...	...	1	1	20	22	8.3	Poll held in only one ward.
7	1	1	3	3	7	28	49	16	Poll held in five out of six wards.
21	16	11	4	7	22	22	18	12	The elective system is not in force in this Municipality.
6	1	3	1	1	5	23	21	11.6	Poll held in only one ward.
6	...	2	1	3	6	18	10	10	These Municipalities are not divided into wards.
2	...	1	1	1	3	9	18	4.9	
2	...	...	2	1	3	9	16	6.2	
18	13	11	3	4	18	18	14	11	The elective system is not in force in this Municipality.
6	4	4	...	3	7	25	27	14	Poll held in all the wards.
6	...	...	1	...	1	20	23	10	No poll was held.

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Muhammadans.	Others.	Total.
71	Chunar ...	14th June 1868 ...	11,423	78	...	...	3	8	1	...	9
72	Jaunpur ...	27th November 1867	42,819	1,428	295	169	4	8	4	...	12
73	Ghāzipur ...	1868 ...	44,970	818	666	453	4	13	5	1	19
74	Ballia ...	20th January 1873...	16,372	47	...	...	3	6	2	2	10
75	Gorakhpur ...	4th December 1873...	63,620	356	356	70	5	14	1	1	16
76	Azamgarh ...	15th April 1871 ...	19,442	566	289	140	4	5	6	1	12
77	Almora ...	14th November 1864,	6,126	44	...	...	9	8	1	...	9
78	Naini Tal ...	3rd October 1850 ...	12,408	...	...	...	...	...	...	...	...
79	Kashipur ...	25th March 1872 ...	14,717	152	...	...	2	8	1	2	11
80	Lucknow ...	1st January 1862* ...	2,73,028	3,328	2,573	930	8	11	10	3	24
81	Unao ...	19th June 1869 ...	12,831	598	240	80	5	9	4	3	16
82	Rae Bareilly ...	1867 ...	18,798	506	506	315	6	9	7	2	18
83	Sitapur ...	25th July 1868 ...	21,380	326	...	...	3	5	3	1	9
84	Khairabad ...	24th March 1869 ...	13,773	285	285	95	3	6	2	1	9
85	Hardoi ...	1st January 1871 ...	11,152	240	...	...	4	7	3	3	13
86	Shahabad ...	1st November 1872	20,153	206	...	...	5	7	5	1	13
87	Sandila ...	14th July 1868 ...	16,813	176	176	134	6	6	10	...	16
88	Sandi ...	1st April 1877 ...	9,639	127	127	117	5	7	2	1	10
89	Pihāni ...	Ditto ...	7,993	225	...	...	2	3	3	1	7
90	Lakhimpur ...	14th July 1868 ...	8,073	187	187	29	4	10	2	1	13
91	Muhamdi ...	17th April 1879 ...	6,932	139	139	39	3	7	2	...	9
92	Fyzabad ...	19th August 1865 ...	78,921	1,753	350	230	6	17	1	...	18
93	Tānda ...	Ditto ...	19,724	574	158	57	5	10	5	...	15
94	Gonda ...	7th January 1869...	17,423	710	520	254	6	8	6	4	18
95	Nawābgang ..	2nd July 1875 ...	9,213	442	442	295	4	7	2	...	9
96	Utraula ...	26th February 1873	6,625	323	...	...	3	6	3	...	9
97	Bairāmpur ...	1870 ...	14,849	295	295	138	7	14	4	1	19
98	Bahraich ...	5th February 1869	24,046	112	112	96	7	8	7	...	15
99	Nanpara ...	21st January 1871...	9,322	487	487	89	3	2	7	...	9
100	Bhinga ...	1st April 1883 ...	5,921	112	112	56	3	8	1	...	9
101	Sultānpur ...	August 1868 ...	8,751	162	...	...	5	8	6	1	15
102	Bela (Partālgarh) ...	1st December 1871	6,486	...	...	...	...	...	...	...	...
103	Nawābganj (Bara Banki)	* 5th June 1868 ...	14,432	352	352	222	5	7	4	2	13
Total		{ 1891-92 ...	3,270,160	55,052	33,310	14,732	409	787	356	95	1,236
		{ 1890-91 ...	3,262,708	53,820	36,048	16,810	509	775	383	85	1,243

DIX A—D—(concluded).

Number of appointed members.						Total number of members.	Number of meetings of the Board during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointable.	Appointed during the year.	Total number.							
		Hindus.	Muhammadans.	Others.	Total.				
3	...	...	1	...	1	10	20	6	No poll was held.
4	2	1	3	...	4	16	12	9·8	Poll held in one out of four wards.
6	...	2	1	1	4	23	13	12	Poll held in four out of six wards.
2	...	...	...	...	...	10	19	6	No poll was held.
5	2	4	1	...	5	21	19	11·5	Poll held in all the wards.
4	1	2	2	...	4	16	22	10	Poll held in only one ward.
3	1	...	...	1	1	10	10	5	No poll was held.
8	...	1	1	6	8	8	34	5	The elective system is not in force in this Municipality.
3	...	1	...	...	1	12	5	8	No poll was held.
8	2	4	2	2	8	32	22	19	Poll held in four wards.
5	1	1	3	...	4	20	14	11·6	Poll held in two out of five wards.
6	2	2	2	...	4	22	13	11	Poll held in all the wards.
3	2	...	1	1	2	11	17	7	No poll was held.
3	1	1	...	...	1	10	21	6	This Municipality is not divided into wards.
4	1	...	2	1	3	16	25	8·1	No poll was held.
4	1	...	2	...	2	15	33	8	Ditto.
5	...	2	2	...	4	20	26	11·3	This Municipality is not divided into wards.
3	...	1	...	...	1	11	17	6·7	Ditto.
2	...	1	1	...	2	9	24	6·1	No poll was held.
4	...	1	1	...	2	15	16	7	Poll held in all the wards.
3	...	...	2	...	2	11	20	6	Poll held in one ward.
6	2	...	3	1	4	22	20	13·3	Poll held in two wards.
5	...	1	...	1	2	17	24	9	Poll held in one ward.
6	...	2	2	...	4	22	23	10	Poll held in three wards.
3	1	1	...	1	2	11	21	6·7	This Municipality is not divided into wards.
3	1½	...	1	1	2	11	23	8	No poll was held.
6	...	...	...	...	...	19	18	13·4	Poll held in all the wards.
5	3	3	...	...	3	18	16	9·3	Ditto.
3	...	...	2	...	2	11	14	7·6	} These Municipalities are not divided into wards.
3	...	...	...	...	...	9	16	6·3	
5	...	2	3	...	5	20	14	10	No poll was held.
12	...	9	1	1	11	11	17	7·2	The elective system is not in force in this Municipality.
4	1	1	1	...	2	15	20	6·5	Poll held in all the wards.
476	114	132	114	73	319	1,555	2,112	8·4	
471	76	125	101	66	292	1,535	1,994	8·4	

APPENDIX E.

Abstract statement of income of the Municipalities in the North-Western Provinces and Oudh, during the year 1891-92.

Head of receipts.	Meerut Division.	Agra Division.	Rohilkhand Division.	Allahabad Division.	Benares Division.	Gorakhpur Division.	Kumaun Division.	Lucknow Division.	Fyzabad Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Octroi	3,80,938	3,97,159	3,25,540	2,59,955	2,68,045	45,613	10,461	2,79,999	1,13,056
2. Assessed Taxes—									
(a) Tax on houses and lands ...	39,975	...	1,834	2,314	...	...	19,698	10,325	654
(b) Tax on animals and vehicles ...	2,468	2,900	...	20,683	3,054	...	1,286	...	529
(c) Tax on profession and trades ...	...	727	14,168	78,722	...	3,411	...	17,018	421
(d) Tolls on road and ferries ...	12,984	...	...	...	43	...	13,108	1,814	...
(e) Water-rate	...	6,936	...	...	...	...	...	...	...
(f) Conservancy (including scavenger ing and latrine rates).	...	...	...	...	...	...	16,585	...	...
(g) Tax on servants	2,993	...	...	...	...	...	...	...	...
(h) Tax on stalls	...	...	...	...	...	...	220	...	...
(i) Site tax	...	...	...	...	...	...	7,158	...	...
(j) Tax according to circumstances and property.	4,177	...	9,876	...	3,722	...	2,872	...	13,663
3. Realizations under special acts ...	11,504	9,725	7,916	8,583	4,425	2,182	1,459	13,005	17,028
4. Revenue derived from municipal pro- perty and powers apart from taxa- tion.	89,061	58,127	70,683	1,63,853	74,880	13,283	7,040	55,471	33,158
5. Grants and contributions for general and special purposes.	18,871	1,240	3,660	4,30,410	6,19,500	3,662	576	13,605	7,551
6. Miscellaneous receipts	3,502	5,578	1,206	3,751	17,013	1,106	2,520	5,300	2,870
7. Extraordinary and debt—									
(a) Sale proceeds of Government securi- ties and withdrawals from Sav- ings Bank.	1,952	...	...	37,748	...	...	...	...	10,000
(b) Loans	10,000	1,25,000	14,500	4,10,058	10,00,000	...	...	...	6,600
(c) Advances	...	...	...	...	...	...	1,197	2,650	...
(d) Deposits	...	...	56	7,511	...	...	...	47	...
Total	5,78,445	6,07,392	4,40,430	14,23,588	19,90,682	69,257	84,180	3,99,324	2,05,530

APPENDIX F.

Abstract statement of Expenditure of the Municipalities in the North-Western Provinces and Oudh during 1891-92.

Heds of Expenditure.	Meerut Division.	Agra Division.	Rohilkhand Division.	Allahabad Division.	Benares Division.	Gorakhpur Division.	Kumaun Division.	Lucknow Division.	Kyzabad Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. General administration and collection charge	75,590	63,123	64,874	58,617	50,021	10,005	5,043	52,581	34,317
2 Public safety	95,256	84,930	86,164	67,948	65,952	9,958	8,642	79,433	32,287
3. Public health and convenience—									
(a) Water-supply	13,691	1,60,886	3,536	3,10,550	12,22,845	...	675	7,571	3,128
(b) Drainage	34,814	9,123	12,993	18,505	3,434	3,897	805	11,962	5,528
(c) Conservancy (including road cleaning and watering) and latrines	1,41,982	95,288	96,583	1,76,154	93,481	19,837	23,292	99,321	45,888
(d) Hospitals and dispensaries	15,453	18,372	17,108	14,771	11,208	1,947	1,680	11,533	6,129
(e) Vaccination	3,456	2,418	2,947	2,324	1,061	384	329	2,166	1,004
(f) Markets and slaughter-houses	3,247	534	3,412	1,619	5,703	252	6,089	4,994	1,972
(g) Pounds	3,096	1,745	3,062	6,305	637	307	286	3,597	4,611
(h) Dak bungalows and sarais	1,835	420	718	151	...	75	...	586	1,170
(i) Arboriculture, public gardens and experimental cultivation	6,226	7,847	5,526	10,048	4,827	3,003	910	4,267	3,549
(j) Registration of births and deaths	959	882	765	559	977	24	...	353	170
(k) Public Works	85,179	62,596	70,397	98,397	40,901	15,181	21,255	56,376	46,159

APPENDIX F—(concluded).

Hoads of Expenditure.	Meerut Division.	Agra Division.	Rohilkhand Division.	Alahabad Division.	Benares Division.	Gorakhpur Division.	Kumaun Division.	Lucknow Division.	Fyzabad Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Public Instruction ...	21,527	17,373	28,897	13,313	10,085	6,751	1,174	18,923	5,604
5. Contributions ...	46,491	30,263	30,110	26,454	14,608	2,110	845	12,063	9,535
6. Miscellaneous—									
(a) Interest on loans ...	600	43,105	...	66,520	60,743	...	4,419	240	2
(b) Actual cost of works due for private individuals ...	...	625	604	9,171	...	...	1,100	170	27
(c) Census charges ...	2,010	2,086	2,470	6,428	1,095	379	100	1,537	375
(d) Fairs ...	24	393	...	...	...	...	...	59	250
(e) Miscellaneous charges ...	2,900	3,940	15,783	24,538	2,011	152	4,051	935	1,061
7. Extraordinary and debt—									
(a) Investments ...	1,980	...	...	5,939	1,000	...	...	...	232
(b) Payments to sinking fund ...	...	...	...	...	...	...	5,000	...	...
(c) Repayment of loans ...	13,593	...	...	...	3,00,000	...	...	502	...
(d) Advances ...	...	...	...	...	...	50	675	...	83
(e) Deposits ...	22,146	...	65	78,911	50	...	...	45	58
Total	5,94,755	6,05,849	4,46,064	9,92,222	18,30,639	74,312	91,870	3,69,213	2,03,130

APPENDIX G.

Memorandum of Liabilities and Claims, 1891-92.

Municipalities.	Liabilities.				Claims.	Net amount of Debt.
	Balance of Loans.	Less amount made over to Sinking Fund.	Net balance of Loans.	Deposits.	Advances recoverable.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra ...	8,000	...	8,000	...	...	8,000
Mussooree ...	22,000	1,000	21,000	...	...	21,000
Saháranpur ...	7,000	...	7,000	984	...	7,984
Meerut ...	12,658	...	12,658	...	8,439	4,219
Agra ...	11,25,000	...	11,25,000	...	...	11,25,000
Sháhjahápur ...	10,000	...	10,000	...	...	10,000
Sambhal ...	*4,500	...	4,500	...	...	4,500
Allahabad ...	15,35,058	...	15,35,058	3,031	1,180	15,36,909
Cawnpore ...	1,00,000	...	1,00,000	6,210	...	1,06,210
Benares ...	11,50,000	...	11,50,000	...	21,800	11,28,200
Naini Tal ...	2,65,926	...	2,65,926	...	...	2,65,926
Lakhimpur ...	500	...	500	...	...	500
Rae Bareli ...	...	...	...	45	...	45
Bela (Partágarh) ...	83	...	83	...	83	...
Nawábganj (Bara Banki).	6,600	...	6,600	...	...	6,600
Total, 1891-92 ...	42,47,325	1,000	42,46,325	10,270	31,502	42,25,093
Total, 1890-91 ...	28,39,663	...	28,39,663	95,548	1,130	29,34,131

* Obtained from other Municipalities.

APPENDIX H.

Statement showing the Grants made to the Municipalities in the North-Western Provinces and Oudh, during the year 1891-92, from Provincial or Local Funds.

Serial number of Municipality.	Name of Municipality.	Amount of grant.		Purpose for which the grant was given.
		Rs.	a. p.	
1	Dehra ...	820	0 0	This amount comprises (1) a grant of Rs. 400 for watering the Rájpur road and tending the trees along intra-Municipal roads, and (2) a grant of Rs. 420 for schools.
2	Saháranpur ...	3,050	0 0	This amount comprises (1) a grant of Rs. 500 from Provincial Funds for the maintenance of Leper Asylums, and (2) a grant of Rs. 2,550 from the District Board for the maintenance of certain intra-Municipal roads.
3	Muttra ...	200	0 0	For the management of the Public Garden.
4	Agra ...	2,920	0 0	For the maintenance of certain intra-Municipal roads.
5	Mainpuri ...	510	0 0	Ditto ditto ditto.
6	Etah... ..	320	0 0	Ditto ditto ditto.
7	Marehra ...	200	0 0	Ditto ditto ditto.
8	Bijnor ...	870	0 0	Ditto ditto ditto.
9	Bareilly ...	330	0 0	Ditto ditto ditto.
10	Sháhjahánpur ...	1,259	0 0	This amount comprises (1) a grant of Rs. 819 for the maintenance of certain intra-Municipal roads, and (2) a grant of Rs. 440 to the Branch school.
11	Tilhar ...	601	0 0	For the maintenance of certain intra-Municipal roads.
12	Cawnpore ...	4,00,000	0 0	Towards the water-works and drainage projects.
13	Fatehpur ...	300	0 0	For the maintenance of certain intra-Municipal roads.
14	Allahabad ...	2,800	0 0	For watering and maintenance of certain intra-Municipal roads.
15	Jhánsi ...	1,080	0 0	For the maintenance of certain intra-Municipal roads.
16	Mau Ránpur ...	740	0 0	Ditto ditto ditto.
17	Orai	2,263	0 0	Ditto ditto ditto.
18	Benares ...	6,00,000	0 0	Towards the water-works and drainage projects.
19	Jaunpur ...	2,680	0 0	For the maintenance of certain intra-Municipal roads.
20	Gházípur ...	1,220	0 0	Ditto ditto ditto.
21	Ballia ...	295	1 6	To meet the pay of certain police chaukidárs.
22	Gorakhpur ...	2,472	0 0	This amount comprises (1) a grant of Rs. 720 for the upkeep of intra-Municipal roads, and (2) a grant of Rs. 1,752 to the Jubilee High School.
23	Azamgarh ...	1,190	0 0	For the maintenance of certain intra-Municipal roads.
24	Naini Tal ...	180	0 0	For the maintenance of one mile of intra-Municipal cart-road.

APPENDIX H—(continued).

Serial number of Municipi- palities.	Name of Municipalities.	Amount of grant.	Purpose for which the grant was given.
		Rs. a p.	
25	Kashipur ...	396 0 0	Grant-in-aid to the Primary school at Káshipur.
26	Lucknow ...	7,730 0 0	This amount comprises (1) a grant of Rs. 7,250 for the maintenance of certain intra-Municipal roads and (2) a grant of Rs. 480 to the Middle-class Girls' school.
27	Unao 	1,560 0 0	For the maintenance of certain intra-Municipal roads.
28	Rae Bareli ...	2,100 0 0	Ditto ditto ditto.
29	Sitapur ...	650 0 0	For the maintenance of certain intra-Municipal roads and of a nursery garden
30	Khairabad ...	730 0 0	For the maintenance of certain intra-Municipal roads.
31	Hardoi ...	2,650 0 0	Ditto ditto ditto.
32	Shahabad ...	200 0 0	Ditto ditto ditto.
33	Sandila ...	200 0 0	Ditto ditto ditto.
34	Fyzabad ...	1,910 0 0	This amount comprises (1) a grant of Rs. 450 for the management of nazúl property, and (2) a grant of Rs. 1,460 for the maintenance of intra-Municipal roads.
35	Tánda 	50 0 0	For the maintenance of certain intra-Municipal roads.
36	Nawábganj ...	2,500 0 0	For general Municipal purposes.
37	Sultánpur ...	500 0 0	For the maintenance of certain intra-Municipal roads, the poor-house, the public garden and the Lyall Park.
38	Bela (Partábgarh)...	120 0 0	For the maintenance of certain intra-Municipal roads.
39	Nawábganj (Bara Banki).	1,660 0 0	Ditto ditto ditto.
Total ... { 1891-92		10,49,256 1 6	
{ 1890-91		57,605 5 6	

APPENDIX I.

Statement showing the sources of Water-supply in the Municipalities of the North-Western Provinces and Oudh during the year 1891-92.

Serial number of Municipality.	Name of Municipality.	Sources of water-supply.
1	Dehra	The principal source of water-supply is the canal which conveys water from the hills. A limited supply is conveyed by iron pipes from the Nála Pani spring, which is about 2½ miles from the town. The water is reported to be good. A project for extending the supply is under consideration.
2	Mussooree	Springs (<i>vide</i> report).
3	Saháranpur	The drinking water is obtained from wells which are cleaned annually at the expense of the Municipality. The water is on an average 12 feet below the surface.
4	Hardwár Union	The river Ganges, the Ganges Canal, and wells.
5	Deoband	The drinking water is obtained from wells which are plentiful.
6	Roorkee	Water for drinking purposes is obtained from masonry wells, which are numerous. Canal water is also used.
7	Muzaffarnagar	Wells. To the west of the town, about a mile off, flows the Kali nadi, and to the east, at a similar distance, passes a distributary of the Northern Division, Ganges Canal, which are generally resorted to for bathing and washing purposes.
8	Kandhla	No special arrangements. Water supplied from ordinary wells. Tanks, and the Eastern Jumna Canal, which is only a couple of furlongs from the town, are generally resorted to for bathing and washing purposes.
9	Kairana	No special arrangements. Water supplied from ordinary wells in the town. A distributary of the Eastern Jumna Canal, on the north and east sides of the town, is generally frequented by the inhabitants for bathing and by cattle for drinking purposes.
10	Meerut	Wells only.
11	Gházíabad	Wells, which are cleaned annually at the expense of the Municipality.
12	Shahdara	Ditto ditto ditto.
13	Baraut	Wells chiefly. These are cleaned annually either at the expense of the Municipality, or of their owners.
14	Baghpat	Wells chiefly. The public wells are cleaned annually at the expense of the Municipality, while those belonging to private individuals are kept clean by the owners.
15	Hápur	Wells, which are cleaned annually at the expense of the Municipality.
16	Pilkhua	Wells. The public wells are cleaned annually at the expense of the Municipality; the wells belonging to private individuals being kept clean by the owners.
17	Sardhana	Wells, which are cleaned annually at the expense of the Municipality.
18	Mowána	Wells.
19	Bulandshahr	The river Ganges and wells.
20	Anúpsahr	Wells and river.
21	Khurja	Tanks and wells.
22	Sikandrabad	Wells.

APPENDIX I—(continued).

Serial number of Municipality.	Name of Municipality.	Sources of water-supply.
23	Koili (Aligarh)	Water for drinking and cooking purposes is obtained from masonry wells, which contain water at a distance of 18 to 27 feet from the surface. Some of the wells contain sweet water, while in others the water is more or less saline. The wells are annually cleaned during the months of March and April. The public wells are in good condition, several of them being covered with corrugated iron roofs. There are four tanks, which are resorted to for watering animals and for bathing.
24	Háthras	Wells.
25	Atrauli	Wells. The water of the wells inside the town being brackish, that which is used for drinking purposes comes chiefly from the wells outside the town.
26	Sikandra Rao	Wells.
27	Muttra	Drinking water is supplied from the river Jumna, as also from fresh-water wells situated on the banks of that river and outside the town. The Jumna water (though sweet) is reputed unwholesome for drinking purposes. The fresh-water wells are kept in good repair and are cleaned annually.
28	Brindaban	Wells, and the river Jumna.
29	Kosi	On the west and south sides of Kosi the water is supplied from wells situated within the town. The inhabitants living in the eastern and northern parts use water for drinking purposes obtained from wells situated outside the town. In most of the wells the water is more or less brackish; but there are a fair number of sweet water wells, which are cleaned every year and kept in good repair.
30	Agra	The greater portion of the population now take water from the stand-posts provided under the sweet water supply scheme. The rest still continue to obtain water from wells and the river Jumna. Steps are being taken to close wells the water of which is unfit for use.
31	Fatehpur Sikri	Wells.
32	Firozabad	Ditto.
33	Fatehgarh cum Farukhabad	Wells chiefly, the greater number of which yield sweet water.
34	Mainpuri	Wells.
35	Etáwáh	Ditto.
36	Etah	Ditto.
37	Soron	Ditto.
38	Kásganj	Ditto.
39	Marehra	Ditto.
40	Jalesar	Ditto.
41	Barcilly	Wells, which with few exceptions supply good drinking water. They are cleaned twice a year under the supervision of the members of the Municipal Board. The water of the wells was analyzed, but did not prove so favourable as was anticipated.
42	Bijnor	Wells.
43	Chándpur	Wells and tanks.
44	Dhámpur	Wells.
45	Nagína	Ditto.

APPENDIX I—(continued).

Serial number of Muni- cipality.	Name of Municipality.	Sources of water-supply.
46	Najibabad	Wells.
47	Budaun	Wells, the water of which is good.
48	Bilsa	Wells.
49	Ujhani	Ditto.
50	Sahaswán	Wells, the water of which is of good quality.
51	Moradabad	Wells chiefly, which supply sweet water, and are cleaned annually. To the north-east of the town is situated the river Ráunganga, and to the west and south the rivers Gangan and Karula.
52	Chandausi	Wells, the water of which is sweet. All the wells are cleaned annually before the rainy season sets in.
53	Amroha	Wells, the water of which is sweet.
54	Sambhal	Wells generally, the water of which is sweet.
55	Sháhjahánpur	Wells, which are numerous. There are two rivers on the eastern and western side of the town which are used for bathing purposes.
56	Tilhar	Wells.
57	Pilibhít	Wells chiefly, which are cleaned annually, some of the people get their supply from the Deoha river, the water of which is considered superior in quality to well water.
58	Bisalpur	Ditto ditto ditto.
59	Cawnpore	Wells, the river Ganges, and the Ganges Canal. Water for drinking purposes is supplied from the wells and the river. A project for a filtered supply from the Ganges is under execution.
60	Fatehpur	Wells.
61	Bánda	Wells and tank.
62	Allahabad	The people now take water from the standposts provided under the sweet water supply scheme. The water-works were completed in May 1891. Dangerous wells are being closed.
63	Jhánsi	Wells. A project for a filtered water-supply is under consideration.
64	Mau Ránipur	Wells and rivers.
65	Orai	Wells, the majority of which contain good and clean water.
66	Kálpi	Wells.
67	Kúnch	Wells, which are numerous in the Municipality, the water in all of which is of good quality. There is also a masonry tank for bathing purposes.
68	Lalitpur	Shahzad nadi, Sumera tank, and 45 wells, of which 17 are used for the supply of potable water and 28 for bathing and other purposes.
69	Benares	The river Ganges and wells. The new water-works were opened after the close of the year.
70	Mirzapur	Ditto.
71	Chunar	Ditto.
72	Jaunpur	The river Gumti and wells. Special care is taken to keep both these sources of the water-supply clean.
73	Gházípur	The river Ganges and wells.
74	Ballia	Wells, of which there are 58; also the river Ganges, the Dharma Rani tank, and the Katchar nadi.

APPENDIX I—(concluded).

Serial number of Municipality.	Name of Municipality.	Sources of water-supply.
75	Gorakhpur	Wells.
76	Azamgarh	Ditto.
77	Almora	Water is supplied from Kanjian, Baldhouti, and Sail water-courses, and from several other springs and nālās in the town.
78	Naini Tal	There are two sources of water-supply : the lake and springs.
79	Kāshipur	Wells chiefly ; quality of water fairly good : water is also taken from the canals and the river Dhela. Arrangements are being made to fix pumps to some of the wells.
80	Lucknow	The river Gumti, from which water is largely obtained for drinking purposes by the wealthier class living in the western part of the city, as sweet water wells are scarce in that locality. Sweet water wells, though not scarce in the eastern parts, do not contain sufficient water for drinking purposes. A water-supply from the river Gumti has been decided upon by the Board and a sum of Rs. 10,000 has been sanctioned for the preparation of estimate, plan, &c.
81	Unao	Wells.
82	Rae Bareli	Ditto.
83	Sitapur	Wells, and the Sarain, a small stream flowing between the old and new town (Thompsonganj).
84	Khairabad	Wells.
85	Hardoi	Wells, the water in all of which is plentiful and of good quality. Tanks in the neighbourhood of the town are used for bathing purposes. Certain wells are set apart for drinking purposes, and the fact is indicated by boards containing directions.
86	Shahabad	Wells.
87	Sandila	Wells, some of which hold very good water, while that in others is decidedly brackish and bad.
88	Sandi	Wells holding sweet water.
89	Pihāni	Ditto.
90	Lakhimpur	Wells.
91	Muhamdi	Ditto.
92	Fyzabad	The river Sarju, and wells which are abundant, form the chief source of supply.
93	Tānda	Wells which are abundant, and from the river Sarju.
94	Gonda	Wells and tank.
95	Nawābganj	Wells. In the neighbourhood of the town is an old bed of the Sarju river which forms a natural source of water-supply.
96	Utraula	Wells chiefly. Water is also obtained from the Dukkharan Nath tank.
97	Balrámpur	Wells and tanks.
98	Bahraich	Wells.
99	Nānpāra	Ditto.
100	Bhinga	Wells chiefly.
101	Sultānpur	Ditto.
102	Bela (Partabgarh)	Wells, good and numerous, are the chief source. The Sai river, to the north of the bazar, is also used. There is a masonry tank near the dispensary, which is resorted to for bathing purposes.
103	Nawābganj (Bara Banki)	In addition to the private wells attached to houses, there are 93 public wells in this municipality, to 19 of which signboards have been attached indicating that they are set apart for drinking purposes.

APPENDIX J.

Statement showing the mode of Conservancy in the Municipalities of the North-Western Provinces and Oudh during the year 1891-92.

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
1	Dehra ...	The streets and roads are cleaned by sweepers. The night-soil from the municipal latrines is removed in conservancy carts, while that from private latrines is conveyed to deep trenches by sweepers and buried. Disinfecting powder is used in the latrines.	Sweepers ... 60 Bhistis ... 7	3,948 3 5	
2	Mussooree ...	More than three-fourths of the sewage is carried on carts to the sewage farm at Bhatta, 3½ miles from the station, and is buried there in trenches, the remainder being conveyed by men to pits provided for the purpose at different parts of the station.	Inspectors of conservancy ... 12 Assistants do. ... 12 Chaprasis ... 12 Jamadars and tindals ... 42 Blacksmiths ... 28 Drivers ... 133 Conservancy sweepers and Jamadars 1,132 Road sweepers ... 160 Bhistis ... 12 Chaukidars ... 30 Carts ... 12 Bullocks ... 40	10,758 8 4	
3	Saharanpur ...	Latrines in private houses are cleaned daily by hereditary sweepers who sell the filth to the cultivators. The filth from the public latrines is removed in the municipal carts and trenched in the fields of those persons who offer the highest price for it. The city sweepings are sold to contractors, and conveyed by them daily to brick-kilns. The drains are cleaned daily by a large staff of sweepers and bhistis. The two main drains are flushed twice a week by water from the canal.	Sweepers and bhistis ... 219 Cattle ... 29 Carts ... 26 Dols, taslas and phowris ... 103 Vessels for latrines 534 Miscellaneous expenditure and rent of canal water for flushing the two main drains.	12,400 5 11	
4	Hardwar Union	The latrines of private houses are daily cleaned by sweepers who sell the filth to cultivators. The filth from public latrines is removed in municipal carts outside the Municipality, where it is trenched and sold to those who offer the highest price. The city sweepings are sold to brick-burners. The drains are cleaned daily by the municipal bhistis and sweepers.	Daroga ... 1 Jamadars ... 5 Sweepers ... 63 Bhisti ... 1 Bullocks ... 20 Carts ... 18 Boras and pakhal 24 Buffaloes ... 10 Miscellaneous expenditure.	7,694 0 0	
5	Deoband ...	The roads are swept daily, and the sweepings are conveyed by the contractors to brick-kilns on mules and donkeys. The refuse of the cess-pools is cleared away daily, and is conveyed beyond the town. The drains are cleaned daily by sweepers and bhistis. The filth from the public latrines is buried in pits, and is carried away when ripe by contractors to brick-kilns. The house conservancy is effected by the agency of hereditary sweepers.	Jamadars ... 2 Bhistis ... 4 Sweepers ... 39 Cattle ... 7 Carts ... 4	2,046 13 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs. a. p.	
6	Roorkee ...	Carts are used for removing night-soil, and a tub-cart is employed for taking away distillery water. Rubbish carts convey sweepings, &c., to an appointed place outside the town, where they are buried with night-soil in deep trenches.	Overseer ... 1 Pump cooly ... 1 Bhustis ... 2 Jamadárs ... 2 Assistant jama-dár ... 1 Sweepers and drivers ... 15 Sweepers ... 43 Carpenter ... 1 Bullocks ... 18 Extra sweepers and bhustis when pump is out of order.	4,215 8 0	
7	Muzaffarnagar...	The roads and public streets are cleaned by municipal sweepers. The refuse from public places and latrines is carried away in conservancy carts; but that of private latrines is removed by the sweepers in the employ of the residents, and deposited in appointed places outside municipal limits. The refuse during the rainy season is buried in trenches dug outside the Municipality; during the rest of the year it is sold to, and removed by, the contractor. The foul water of cess-pools attached to private houses is removed daily by private sweepers, while that from public places is removed in pakhals by the municipal sweepers.	Superintendent ... 1 Jamadárs ... 2 Tindal ... 1 Road sweepers ... 20 Pakhalwálas ... 13 Cart drivers ... 4 Latrine sweepers ... 15 Temporary sweepers ... 14 Cattle ... 17	3,786 3 7	
8	Kándhla ...	The roads are cleaned by sweepers employed by the Municipality. The houses are provided with cess-pools, which are emptied daily by private sweepers. The tanks attached to wells and public buildings are emptied daily by pakhalwálas, the water being removed outside the town by municipal sweepers, as is also the night soil collected in the streets, lanes, and latrines. The filth of public latrines is buried in trenches dug outside municipal limits.	Superintendent ... 1 Jamadár ... 1 Sweepers ... 17 Pakhalwálas ... 9 Cattle ... 13	1,389 2 7	
9	Kairana ...	Ditto ditto ...	Superintendent ... 1 Jamadár ... 1 Sweepers (pakhalwálas) ... 10 Road sweepers ... 23 Latrine do. ... 12 Cattle ... 10 Tindal ... 1	1,867 7 3	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
10	Meerut ...	Sweepers and bhistis; the former are employed to sweep and clean the roads and drains, and the latter to flush the drains.	<i>Fixed establishment.</i> Inspectors ... 4 Mates ... 4 Sweepers ... 149 Drivers ... 26 Sweepers on conservancy carts ... 21 Bhistis ... 50 Beldars ... 9 Sweepers on carts ... 12 Bulls and buffaloes for carts ... 10 <i>Extra establishment during rains.</i> Extra carts. Sweepers for above. Sweepers for manure pits. Miscellaneous expenditure.	21,000 14 11	
11	Ghāziabad ..	Sweepers clean the roads twice daily, and collect the rubbish at a distance from the habitations. It is then removed by the contractor at his own expense. The drains are scoured morning and evening.	Jamadar ... 1 Sweepers ... 28 Bhistis ... 7	1,767 2 0	
12	Shahdara ...	Ditto ditto ...	{ Chaprasi ... 1 Sweepers ... 11 Bhisti ... 1	468 0 0	
13	Baraut ...	Ditto ditto ...	Sweepers ... 18	683 13 9	
14	Bāghpāt ...	Ditto ditto ...	{ Sweepers ... 22 Bhistis ... 3	982 0 0	
15	Hapur ...	Sweepers clean the roads and lanes twice daily and collect the rubbish in filth pits, from which it is removed by the contractor to fields or brick-kilns at his own expense. The bhistis flush the drains morning and evening.	Jamadar ... 1 Assistant jamadar ... 1 Sweepers ... 37 Bhistis ... 8	1,739 8 0	
16	Pilkhua ...	The streets and lanes are cleaned daily by sweepers, and the drains flushed twice a day by the bhistis. The sweepings of the town are collected by the sweepers at a distance from habitations for removal to fields by the contractor.	Sweepers ... 8 Bhistis ... 3	396 0 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality,	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
17	Sardhana ...	Sweepers clean the roads and streets morning and evening, and collect the rubbish at a distance from habitations, whence it is removed by the contractor at his own expense. The drains are flushed by bhistis twice daily. The roads are watered in the hot season.	Jamadar ... 1 Sweepers ... 32 Bhistis ... 4	1,435 2 0	
18	Mowana ...	Ditto ditto ... {	Sweepers ... 15 Bhistis ... 2	578 0 6	
19	Bulandshahr ...	The city sweepings and nightsoil are taken away by means of asses and mules, while the foul water is removed in pakhals.	Men ... 69 Cattle ... 6	3,250 5 8	
20	Anupshahr ...	A staff of sweepers is employed to sweep the roads, &c., and foul water is removed in pakhals.	Men ... 27 Cattle ... 6	1,162 7 6	
21	Khurja ...	Sweepers are employed to sweep the roads and streets, carts being used to carry away the foul water and night-soil.	Men ... 118 Cattle ... 23	5,945 13 5	
22	Sikandrabad ...	Ditto ditto ... {	Men ... 50 Cattle ... 4	2,027 9 7	
23	Koīl (Aligarh)...	Twenty-one public latrines are provided. The dry earth system is strictly in force, and <i>excreta</i> are removed by sweepers and thrown either into pits or removed in iron carts. These iron carts carry <i>excreta</i> to manure pits twice a day, where they are covered with dry earth by the sweepers in attendance. House sweepings and latrine impurities are removed by private sweepers to localities specially selected by the Board, whence they are removed by sweepers on buffaloes or bullocks either to brick-kilns or to fields outside municipal limits. The street sweepings are removed by municipal rubbish carts to manure pits outside the limits of the Municipality. Any house drainage which may have accumulated in the adjoining small masonry tanks is emptied into leather buckets carried by buffaloes, and buried by municipal sweepers in pits dug on waste ground outside the town.	Inspector ... 1 Jamadars ... 5 Chaprasis ... 11 Street sweepers ... 71 Latrine do. ... 32 Bhistis ... 5 Pakhawālas ... 45 Drivers of rubbish and filth carts ... 22	10,727 4 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
24	Háthras ...	The conservancy of the town is effected by means of sweepers. There are 12 latrines in this Municipality, viz., 5 for males and 7 for females, and all are in good working order.	Superintendent ... 1 Jamadárs ... 4 Peons ... 5 Road sweepers ... 43 Latrine do. ... 22 Drain do. ... 12 Bhistis ... 12 Pakhal sweepers ... 14 Refuse-cart sweepers. 5 Urinal sweepers ... 5 Miscellaneous charges.	6,088 13 8	
25	Atrauli ...	The roads and streets are kept clean by sweepers, and the foul water is carried away in pakhals.	Superintendent ... 1 Jamadár ... 1 Chaprasis ... 3 Road sweepers ... 22 Pakhal do. ... 6 Latrine do. ... 8 Beldars for conservancy.	1,980 3 1	
26	Sikandra Rao ...	Ditto ditto ...	Inspector ... 1 Jamadár ... 1 Peons ... 2 Pakhalwálas ... 4 Sweepers ... 24 Cart-man ... 1 Liveries of chaprasis, &c.	1,556 14 10	
27	Muttra ...	The town sweepings and refuse are carted to filth-pits outside the Municipality, where they are buried in trenches for some time, and then sold by contractors to cultivators and brickburners.	Superintendent ... 1 Overseer ... 1 Jamadárs ... 11 Sweepers ... 96 Sewage-carts ... 26 Conservancy-carts ... 16 Hand-carts ... 10 Extra sweepers and miscellaneous charges.	13,379 6 7	
28	Brindaban ...	Ditto ditto ...	Superintendent ... 1 Jamadárs ... 3 Chaprasis ... 5 Sweepers ... 33 Conservancy-carts ... 4 Buffaloes ... 5	4,658 15 8	
29	Kosi ...	Ditto ditto ...	Superintendent ... 1 Jamadárs ... 2 Sweepers and nar-khas ... 29 Conservancy-carts ... 2 Bullocks ... 4 Miscellaneous charges.	1,666 0 11	
30	Agra ...	Ditto ditto ...	Sweepers ... 869 Cart-drivers ... 94 Bullocks ... 154	32,151 4 7	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
31	Fatehpur-Sikri...	The refuse of the town is removed by private sweepers to trenched fields. The public streets and drains are cleaned by municipal sweepers.	Sweepers ... 14 Cart-driver ... 1 Cart ... 1	901 4 5	
32	Firozabad ...	Ditto ditto ...	Cart-drivers ... 8 Sweepers ... 42 Carts ... 8	3,364 0 2	
33	Fatehgarh cum Farukhabad.	The night soil of private latrines is removed by the hereditary sweepers, while the foul water of cess-pools and the sweepings of streets and roads are carted away by the municipal establishment.	Men ... 238 Bullocks ... 9	10,816 14 5	
34	Mainpuri ...	The street sweepings are carried away by contractors to places set apart for the purpose. Pipe-carts are employed to remove water from cess-pools. The refuse from public latrines is deposited in trenches.	Men ... 85 Buffaloes ... 2	4,132 0 0	
35	Etawah ...	The sweepings are sold to brick-makers for burning in kilns. The night-soil is trenched in fields or in waste land.	Inspector ... 1 Jamadars ... 2 Bhisti ... 1 Sweepers ... 100 Conservancy-carts 22	4,472 14 6	
36	Etah ...	The roads, streets and latrines are kept clean by the sweepers employed by the Municipality, under the supervision of the members. The refuse of the town is removed by a contractor at his own cost every morning for brick-burning.	Superintendent ... 1 Jamadar ... 1 Peons ... 3 Bhisti ... 1 Sweepers ... 42	1,894 8 6	
37	Soron ...	Ditto ditto ...	Superintendent ... 1 Jamadar ... 1 Peons ... 4 Sweepers ... 27	1,424 2 8	
38	Kasganj ...	Ditto ditto ...	Superintendent ... 1 Jamadar ... 1 Peons ... 4 Sweepers ... 40 Bhistis ... 2	2,052 0 0	
39	Marehra ...	Ditto ditto ...	Superintendent ... 1 Jamadar ... 1 Peons ... 2 Sweepers ... 18	880 3 3	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
40	Jalesar ...	The roads, streets and latrines are kept clean by the sweepers employed by the Municipality under the supervision of the members. The refuse of the town is removed by a contractor at his own cost every morning for brick-burning.	Superintendent ... 1 Jamadár ... 1 Peons ... 4 Sweepers ... 33	1,824 0 0	
41	Bareilly ...	BAREILLY CITY. The public latrines are cleaned twice a day, the night-soil from them being removed by municipal filth-carts to fields where it is deposited in pits for some time, and when turned into manure sold to cultivators. The night-soil from private latrines is removed by private sweepers to appointed places. In almost every mohalla there are such centres, whence the filth is removed by 10 A. M. every day to fields, where it is deposited. The road sweepings are sold to brick-makers. The former they dispose of to cultivators, and the latter to brick-makers. CIVIL LINES. The latrines are attended to twice daily, the night-soil being collected in covered iron receptacles and then removed by municipal carts to trenching grounds where it is deposited with that of the town.	Men ... 311 Carts ... 25 Cattle ... 19 Men ... 34 Carts ... 11 Cattle ... 11	20,196 4 11	
42	Bijnor ...	The city filth and sweepings are collected daily and removed by a contractor. The foul water from houses and wells is carried away in sewage-carts daily outside the Municipality.	Jamadárs ... 2 Sweepers ... 25 Sewage-cart sweepers ... 4 Sewage-carts ... 4 Conservancy carts ... 8	2,290 6 7	
43	Chánpur ...	The conservancy of the town is effected by means of sweepers. The town sweepings and filth are conveyed outside municipal limits by sweepers and potters. The former is deposited in pits and covered over with earth, while the latter is used for burning in kilns.	Sweepers ... 20 Sewage-carts ... 5	1,036 0 0	
44	Dhámpur ...	The night-soil from latrines is removed by municipal sweepers, and that from houses by private sweepers to fields where it is deposited in pits and covered over with earth. The sanitation work of the town is effected by the agency of sweepers, under the supervision of municipal servants.	Sweepers ... 26 Carts ... 3	1,078 0 0	
45	Nagfna ...	The streets and roads are daily swept by municipal sweepers. Sewage and sullage water are accumulated in cess-pools, and are removed in carts, as are also the city sweepings and other refuse.	Sweepers ... 31 Refuse carts ... 14 Cartmen ... 14	2,575 3 8	
46	Najibabad ...	Ditto ditto ...	Jamadár ... 1 Mates ... 2 Sweepers ... 62	2,239 0 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
47	Budaun ...	Sweepers, bhistis, and carts, &c. The roads, streets and drains are cleaned daily by the municipal sweepers, the refuse being removed beyond municipal limits.	Superintendent ... 1 Chaprāsī ... 5 Mates ... 4 Sweepers ... 75 Mistri ... 1 Bhistis ... 9 Carts ... 7 Ponies ... 3 Water-carts ... 10 Hand-carts ... 5	5,984 14 6	
48	Bīsi ...	The conservancy work of the Municipality is done by sweepers, who remove the refuse, &c., outside municipal limits.	Jamadār ... 1 Sweepers ... 13	564 0 0	
49	Ujhani ...	The roads, streets and drains are cleaned daily by municipal sweepers, under the supervision of a conservancy jamadār and chaprāsī.	Jamadār ... 1 Sweepers ... 13 Chaprāsī ... 1 Carts ... 2	711 5 2	
50	Sahaswān ...	The conservancy work of the Municipality is done by sweepers, under the supervision of two conservancy jamadārs and one chaprāsī.	Jamadārs ... 2 Chaprāsī ... 1 Sweepers ... 34 Mate ... 1 Bhistis ... 6 Carts ... 6	1,578 0 5	
51	Moradabad ...	The roads and drains are swept twice daily by the municipal sweepers. The house drains are cleaned by private sweepers. The night-soil of the public latrines is removed in municipal carts and deposited at certain places appointed for the purpose, where it is rotted, and, when fit for use, sold to cultivators.	Superintendent ... 1 Muharrir ... 1 Jamadār ... 1 Assistant Jamadār ... 1 Chaprasi ... 1 Jamadār bhistis ... 12 Drain bhistis ... 30 Drain sweepers ... 37 Road do. ... 52 Bhangis ... 46 Beldārs ... 3 Sweepers ... 35 Saqqais ... 11 Urine-carts ... 11 Night-soil-carts ... 4 Filth and rubbish-carts ... 15 Buffaloes ... 2 Māli ... 1 Carpenter ... 1 Muharrir ... 1	12,896 13 7	
52	Chandausi ...	The bazār roads and drains are swept by the municipal sweepers; and the drains throughout the town are flushed twice a day.	Jamadārs ... 2 Peons ... 4 Road and drain sweepers ... 44 Latrine sweepers ... 28 Bhistis ... 13	4,294 0 10	
53	Amroha ...	Ditto ditto ...	Jamadār ... 1 Superintendent ... 1 Chaprāsī ... 10 Drain bhistis ... 3 Rubbish-cart sweepers ... 4 Urine cart sweepers ... 4 Road sweepers ... 50 Latrine do. ... 7 Rubbish-carts ... 4 Urine-carts ... 4	3,900 0 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
54	Sambhal ...	The bazar roads and drains are swept by the municipal sweepers; and the drains throughout the town are flushed twice a day.	Superintendent ... 1 Jamadár ... 1 Muharrir ... 1 Peons ... 7 Bhistia ... 9 Latrine sweepers ... 9 Road do. ... 71 Rubbish-cart sweepers ... 6 Rubbish-carts ... 6 Urine hand-carts, ... 10 Urine-carts ... 2 Urine-cart sweepers ... 2 Chaukidár ... 1	4,206 9 6	
55	Sháhjahánpur...	Dry sweepings are collected twice daily, and carted off either to fill certain old excavations within the town, or to brick-kilns. The night-soil is sold to sweepers, who carry it away well covered with dry earth or ashes, on donkeys or in carts. Proprietors of houses make their own arrangements with the mahalla sweepers for disposal of their night-soil. It is trenched at convenient places and sold for manure when it has become inodorous.	Patrols ... 2 Jamadár ... 1 Peons ... 5 Water-cart ... 1 Dust-carts ... 16 Bhistis ... 20 Sweepers ... 181 Chaukidár ... 1 Coolies for drawing water ... 12 Coolies for digging trenches, &c. ... 6 Pairs of bullocks ... 10	12,216 0 0	
56	Tilhar ...	The dry sweepings are collected by sweepers twice daily at an appointed place, and are thence removed by contractors to brick-kilns. The refuse water of houses is collected in cess-pools, which are emptied by municipal servants into carts, the water being thrown into the Bhagni and Saran nalas three quarters of a mile distant from the town.	Superintendent ... 1 Patrols ... 2 Bhistis ... 4 Sweepers ... 33 Donkeys ... 7 Water-carts ... 2 Dust-carts ... 2	2,114 0 0	
57	Pilibhít ...	The night-soil of public latrines is removed in carts by municipal sweepers and deposited in pits outside the limits of the Municipality. When it gets dry and becomes manure it is sold to cultivators. Road sweepings are also carried in carts outside the municipal limits. The night-soil of private houses is removed by private sweepers, who dispose of it to brick-makers. Main roads and thoroughfares are swept daily by the road-cleaning establishment. Drains are cleaned and flushed twice a day by sweepers and bhistis, kachcha drains are looked after by beldárs, and their work is supervised by the conservancy girdawar who makes his round of the city twice a day.	Men ... 118 Cattle ... 22 Carts ... 22	7,822 7 0	
58	Bisalpur ...	The city sweepings and other refuse are conveyed by sweepers in carts and trenched outside municipal limits. When turned into manure it is sold by auction. The night-soil of private latrines is removed by private sweepers and sold to cultivators. The drains, streets and roads are cleaned daily by sweepers and bhistis, under the supervision of the conservancy girdawar and peons.	Men ... 24 Carts ... 3 Buffaloes ... 3 Hand carts ... 2	1,121 12 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
59	Cawnpore ...	The night-soil from the Municipality is removed in iron and wooden carts and trenched at Narainpur and Sisamau. The night-soil from the Civil Station is removed during the night only. The city sweepings are removed by means of carts made of sheet iron and wood. The road and surface drains and sewers are cleaned daily by a staff of sweepers and bhistis employed by the Municipality. There are 18 free public latrines kept up by the Municipality and 34 private latrines kept up by sweepers who take fees from visitors. There are 41 pukka and iron dustbins and 34 urinals. Phenyle is used in urinals, sewers, and latrines.	Jamadars ... 23 Sweepers ... 853 Bhistis ... 90 Carts ... 123 Bullocks ... 4	50,709 12 9	
60	Fatehpur ...	Trenching in an enclosure outside of the municipal limits. Sweepings and refuse are carried away in covered carts and trenched outside municipal limits.	Darogah ... 1 Chaprasi ... 1 Sweepers ... 52 Cattle ... 13 Carts ... 23	3,344 0 0	
61	Banda ...	The refuse and night-soil of the city are buried in trenches in fields rented for the purpose, and are afterwards sold as manure for agricultural purposes.	Jamadars ... 3 Sweepers ... 79 Cartmen ... 25 Beldars ... 7 Bullocks ... 26	5,661 8 1	
62	Allahabad ...	The filth from all the latrines is removed daily in conservancy carts and trenched on sewage farms at Fatehpur Bichwa and Rasulpur. The same is done with the sweepings when not sold for brick-burning or to cultivators. The roads and drains are swept daily, and sweepers are employed on all latrines in the proportion of one sweeper to every eight seats. Bhistis are also employed in connection with the latrines, which are scoured daily.	Sweepers ... 588 Hand-barrows ... 188 Donkeys ... 12 Bullocks ... 226 Drivers ... 226 Carts ... 305 Bucket-men ... 41	63,396 0 0	
63	Jhansi ...	The drains, roads and streets are cleaned by municipal sweepers under the superintendence of the darogahs. The latrines are cleaned twice a day. The night-soil from the public latrines is taken away in municipal carts, while that from private latrines is removed by private sweepers to trenching fields.	Darogahs ... 2 Sweepers ... 84 Cart-drivers ... 16 Carts ... 18 Hand-barrows ... 4 Buffaloes ... 6 Chaprasis ... 2 Bhistis ... 4	8,662 10 8	
64	Mau Ranipur ...	The town is cleaned by sweepers, the filth being removed in conservancy-carts.	Jamadár ... 1 Naib jamadár ... 1 Sweepers ... 30 Cart-drivers ... 13 Conservancy-carts ... 13 Bullocks ... 13	2,376 4 7	
65	Orai ...	The rubbish is taken away on carts and donkeys. Cess-pools are looked after by the drivers of the sewage-carts.	Jamadár ... 1 Sweepers ... 15 Conservancy-carts ... 6 Sewage-carts ... 3 Donkeys ... 4 Bullocks ... 10 Drivers ... 10	1,514 6 5	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
66	Kálpi ...	The refuse of the town is removed outside the town in carts and buried in pits situated about a furlong from the municipal limits. The drains are swept.	Jamadár ... 1 Peons ... 2 Sweepers ... 30 Conservancy-carts 4	1,489 0 5	
67	Kínch ...	Houses are cleaned and the refuse removed by private sweepers; but the public roads and streets are looked after by sweepers employed by the Municipality. The superintendent and a jamadár supervise the conservancy arrangements.	Jamadár ... 1 Peons ... 3 Sweepers ... 16 Sweepers for nine months, with donkeys ... 4	889 4 10	
68	Lalitpur ...	Sweepers cart off sweepings daily, and keep the streets and lanes clean.	Superintendent ... 1 Jamadár ... 1 Sweepers ... 36 Feed and keep of cattle. Repairs to rubbish-carts and plant. Purchase of buffaloes.	2,231 13 9	
69	Benares ...	The street sweepings and other rubbish are carried away in bullock carts, while the filth from the public latrines is conveyed out of municipal limits by means of night-soil-carts.	Health Officer ... 1 Conservancy Inspectors ... 8 Dafadár ... 1 Peons ... 50 Latrine sweepers ... 240 Sweepers for cess-pools ... 53 Rubbish-carts ... 10 Latrine bhistis ... 44 Filth trenchers ... 24 Bhistis for urinals 3 Sweepers for Civil Lines ... 6 Sweepers for Police Lines ... 2 Sweepers for slaughter-house... 2 Domras and boats... 8 Bhisti for Collector's kachahri compound ... 1 Sweeper for do. ... 1 Road and lane sweepers ... 165 Extra sweepers ... 40 Miscellaneous charges, &c.	43,876 3 3	
70	Mirzapur ...	The sweepings from the streets and lanes are deposited in receptacles provided for the purpose throughout the city, and are then removed on carts and thrown into hollows outside the town. The surface drains are cleaned by sweepers and flushed by bhistis. The small under-ground drains are cleaned by beldárs, the filth which is taken out of them being carried away in carts with the sweepings. The filth from the public and private latrines is conveyed in air-tight night-soil-carts to fields outside the town, where it is buried in three feet deep trenches.	Inspector ... 1 Jamadár ... 1 Road sweepers ... 210 Latrine do. ... 54 Cart drivers ... 26 Beldárs ... 18 Coolies ... 3 Bhistis ... 28 Mates ... 10 Chaprásis ... 6 Cattle-keepers ... 2 Chaukidár ... 1 Domras ... 2 Blacksmith ... 1 Carpenter ... 1 Cattle ... 30 Dust-carts ... 18 Night-soil-carts ... 16 Hand barrows ... 16 Small filth-carts ... 21 Cart drivers ... 26	18,989 4 9	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
71	Chunar	There is no system of flushing the drains. Persons of the better class keep private sweepers, who convey the night-soil from their houses outside municipal limits. Night-soil-carts are used only for the public latrines.	Superintendent ... 1 Dafadár ... 1 Cart drivers ... 4 Road sweepers ... 16 Latrine do. ... 13 Bhisti ... 1 Buffaloes ... 7 Dust-carts ... 4 Night-soil-carts ... 3	2,115 2 1	
72	Jaunpur	The metalled roads are cleaned every day early in the morning. Streets and bye-lanes are cleaned in the day time. Latrines are kept clean at all hours. The filth collected from these latrines is removed daily in iron air-tight carts to the fields of the contractor for manuring purposes; but that of certain latrines where the carts cannot go is buried in pits close to the latrines, covered with dry earth, and removed on bullocks when deodorized by time. The latrines are washed with water periodically. City sweepings are removed to isolated places in hand and bullock carts. These sweepings are annually sold to a contractor, who sells them in retail to cultivators. The drains are flushed with water and kept thoroughly clean. Houses have cess-pools, which the owners themselves get cleaned.	Inspector ... 1 Jamadár ... 1 Dafadár ... 1 Chaprasi ... 6 Bhistis ... 5 Beldár ... 1 Sweepers ... 89 Bullocks ... 13 Filth-carts ... 22 Night soil-carts ... 6 Phaurahs ... 16 Baskets ... 26	5,019 5 0	
73	Ghāzipur	The city sweeping is removed on wooden and iron carts. The nightsoil is removed by contractors and sold to cultivators.	Darogah ... 1 Sweepers and bhis-tis ... 140 Cattle ... 11 Domras ... 2 Hand carts ... 7	8,021 9 8	
74	Ballia	A sufficient number of sweepers is employed to clean the streets and latrines. A conservancy superintendent is employed, whose duty it is to see that the conservancy regulations are observed within the Municipality, and that the sweepers do their work properly. Night-soil and city sweepings are sold to cultivators, who use them as manure.	Superintendent ... 1 Chaprási ... 1 Sweepers ... 31	1,550 0 0	
75	Gorakhpur	There are 23 public latrines and two slaughter-houses, which are cleaned twice daily by scavengers. The soil of the former and the refuse of the latter are carried beyond the limits of the city in iron carts and deposited in pits, being disposed of as manure when suitable for the purpose. Private latrines are cleaned by private sweepers who carry the filth to the above pits. The roads, lanes, &c., are swept every morning, the sweepings being deposited on the road-side, to be carried away subsequently in rubbish-carts to the several depots reserved for the purpose.	Jamadárs ... 8 Muharrir ... 1 Conservancy girda-war ... 1 Sweepers ... 63 Female do. ... 59 Beldárs ... 10 Mate ... 1 Bhisti ... 1 Cart drivers ... 47 Buffaloes ... 45 Iron soil-carts ... 16 „ urinal-carts ... 18 Wooden dust-carts ... 15 Urinal carts ... 12	11,056 11 10	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
76	Azamgarh ...	The roads and streets are swept, and the drains flushed, daily. The filth from the latrines is removed by sweepers, and conveyed out of the town by a brick-burner, who has entered into a contract with the Municipality. The sullage water from reservoirs is removed in hand-barrows.	Inspector ... 1 Jamadars ... 2 Sweepers ... 53 Cart drivers ... 9 Bhistis ... 14 Conservancy bullocks ... 7 Conservancy-carts ... 7 Beldars ... 2	4,379 4 5	
77	Almora ...	The conservancy of the town is effected by the agency of municipal sweepers, a certain number of whom are told off for mohalla work and private latrines, and the rest for the public latrines. The sweepings are carried on men's heads outside the town and are burnt. The night-soil is carried in conservancy-carts to a suitable site about one and-a-half mile distant from the centre of the town, and is buried in trenches about eight feet deep, and covered up with a layer of dry earth daily.	Dafadar ... 1 Jamadar ... 1 Sweepers ... 35 Buffaloes ... 2 Conservancy carts ... 2	2,499 0 0	
78	Naini Tal ...	The area within the municipal limits is divided into circles under the control of European Inspectors, who have a suitable staff of sweepers under them. These sweepers carry away the night-soil on their heads in air-tight buckets to certain spots set aside for the purpose, where the filth is buried in trenches beyond the watershed of the sanitarium. The refuse of the upper bazar is burned in a kiln at the back of the bazar, the ashes being used as manure. The rubbish from the lower bazar is also burned: so likewise is the refuse from private estates when not used as garden manure.	Soldier Inspectors ... 4 Jamadars ... 4 Contractors ... 10 Special sweepers ... 150	18,226 2 8	The sweeper contractors are attached to circles, who make their own arrangements in regard to conservancy, under the supervision of the Inspectors.
79	Kashipur ...	Sweepings and night-soil are removed twice daily to a distance from the town by the contractor, for use for brick-burning. Drains are flushed and swept daily.	Darogah ... 1 Jamadars ... 3 Bhistis ... 5 Sweepers ... 30 Clothing, &c.	1,845 1 6	
80	Lucknow ...	The roads are cleaned daily, while unmetalled lanes are cleaned periodically. The rubbish is collected at depôts and is carried away either by grain parchers, or is utilized in filling up unwholesome excavations and pits. Roadside drains are cleaned immediately after the roads have been swept, the main drains being then flushed by a separate establishment. Resident sweepers keep the public latrines clean at all hours. The filth collected from these latrines is stored at suitable depôts, where the private sweepers also collect the filth from their respective mohallas. The filth from these depôts is carried away by conservancy carts to the trenching grounds or to cultivators' fields. The filth collected from the public latrines is kept at the filth sheds attached to the latrines, and carefully covered over with a thick layer of earth.	Darogahs ... 2 Jamadars, dafadars, and chaukidars ... 34 Cart drivers ... 118 Latrine sweepers ... 296 Beldars ... 39 Bhistis ... 122 Donkeys ... 24 Salutris ... 1 Road sweepers ... 434 Conservancy-carts, 118 Bullocks ... 211 Temporary establishment and contingent charges, &c.	67,793 0 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
81	Unao ...	Night-soil is carted beyond the limits of the Municipality and trenched. Town sweepings are collected at places appointed by the Municipal Board, whence they are removed by the purchasers.	Dafadár ... 1 Sweepers ... 29 Beldár ... 1 Drivers ... 3 Cattle ... 5 Carts ... 5	1,623 7 9	
82	Rae Bareli ...	The dry earth system is in vogue in the latrines. The city sweepings are deposited in a distant and uninhabited spot, whence it is sold to cultivators. The roads are regularly swept by the sweepers on the municipal establishment.	Inspector ... 1 Jamadárs ... 2 Sweepers ... 72 Cattle ... 10 Bhistis ... 2 Cart-driver ... 1	4,820 0 0	
83	Sitapur ...	The night-soil from the public latrines and houses is trenched in fields near the latrines. Sweepings are collected at appointed places, and sold generally by auction. The receptacles for sullage water attached to houses are emptied every day.	Jamadár ... 1 Chaprásis ... 3 Beldárs ... 8 Road sweepers ... 27 Latrine do. ... 18 Bhistis ... 2 Malis ... 4 Herdsman ... 1 Drivers of conservancy-carts ... 8 Drivers of Night-soil-carts ... 6 Bullocks ... 19	5,267 14 6	
84	Khairabad ...	The night-soil is trenched near the latrines at a considerable distance from the town. The sullage water from houses is collected in cess-pools, which are cleaned daily. The city sweepings are collected at places appointed for the purpose, and are generally sold by auction.	Chaprásis ... 2 Beldárs ... 3 Sweepers ... 18 Drivers of conservancy-carts ... 3 Bullocks ... 4	1,233 0 0	
85	Hardoi ...	The refuse of private latrines is removed by the sweepers in the service of residents to a place outside municipal limits, while that of public latrines is buried in fields in the neighbourhood. Sweepings are removed and sold. The sullage water of some of the houses is removed in carts.	Jamadár ... 1 Sweepers ... 38 Beldárs ... 4 Carts ... 11 Bullocks ... 6 Bhisti ... 1	2,607 13 5	
86	Shahabad ...	The refuse and sweepings are removed in carts. In localities where carts cannot pass, donkeys are employed for the removal of sweepings.	Jamadár ... 1 Sweepers ... 30 Carts ... 4 Donkeys ... 5 Bhisti ... 1 Bullocks ... 6	1,530 3 0	
87	Saudila ...	Latrine impurities are removed well beyond town limits to be burned by kiln owners. Town sweepings are first collected in various walled enclosures and carted to lime and brick kilns, where they are burnt. The sweepers, and carts are employed in removing refuse and rubbish.	Jamadár ... 1 Sweepers ... 31 Carts ... 6 Buffaloes ... 6	1,628 0 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
88	Sandi. ...	Sweepers clean the roads and lanes. A cart is used in this Municipality for removing sweepings, which are conveyed beyond municipal limits and sold.	Jamadār ... 1 Sweepers ... 20 Do. (female) ... 5 Carts ... 2 Buffaloes ... 2	991 1 0	
89	Pihāni. ...	Ditto ditto ...	Jamadār ... 1 Sweepers ... 14 Cart ... 1 Buffalo ... 1 Donkeys ... 10	684 4 6	
90	Lakhimpur. ...	Road sweepings are removed in carts, and are used for filling up excavations. The dry earth system is in force in latrines. The night-soil is collected in air-tight receptacles, which are removed on wheels to a site to the west of the town, where the filth is buried in shallow trenches, the land being afterwards cultivated.	Sweepers ... 28 Beldārs ... 2 Cartmen ... 3 Bullocks ... 3 Hand-carts ... 2 Conservancy buckets ... 8	1,830 0 0	
91	Muhamdi. ...	The road sweepings are removed in carts. The Night-soil is buried in trenches on the north of the town, and sold when deodorized.	Sweepers ... 10 Cartmen ... 2 Carts ... 2	567 0 0	
92	Fyzabad. ...	The filth from some of the latrines is removed to trenches in the near neighbourhood, while from the remaining latrines it is taken in air-tight night-soil-carts outside the town and buried, also in trenches. When sufficiently deodorized, this manure is sold to cultivators and others. The refuse from private latrines in the city is carried in baskets to the nearest trenches by the sweepers employed by the owners of the houses. The street sweepings are collected at rubbish depôts and sold to brick-makers and cultivators. The roads and lanes are swept twice daily.	Inspector ... 1 Muharrirs ... 2 Mates ... 15 Bhistis ... 6 Sweepers ... 203 Cartmen ... 8 Charwahas ... 2 Beldārs ... 10 Buffaloes ... 9 Carts ... 23 Hand cart drivers 30	12,949 7 9	
93	Tānda. ...	The <i>excreta</i> of some of the latrines is removed to the trenches adjacent to the latrines, and where there is no repository it is removed by carts outside the city and buried in six feet deep trenches, whence it is sold to cultivators as manure. The deposits of private latrines are carried in baskets to the nearest trenches by the sweepers employed by the owners of houses. The city filth and sweepings are collected at rubbish depôts and sold to cultivators as manure.	Darogah ... 1 Jamadār ... 1 Sweepers ... 49 Cartmen ... 5 Beldārs ... 2 Bullocks ... 5 Carts ... 5 Gardener ... 1	2,379 4 3	
94	Gonda. ...	The lanes and streets are cleaned by sweepers, <i>excreta</i> being buried in trenches near the latrines.	Jamadār ... 1 Dafadār ... 1 Bhistis ... 3 Sweepers ... 43 Dust-bins ... 25	2,261 0 4	

APPENDIX J—(concluded).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
95	Nawábganj ...	The roads and streets are cleaned by sweepers. There are eight latrines in working order and 16 urinals.	Jamadár ... 1 Sweepers ... 23	1,053 12 0	
96	Utraula ...	The roads and streets are cleaned by sweepers appointed for the purpose, the refuse being buried in trenches. There are separate public latrines for males and females.	Jamadár ... 1 Sweepers ... 17	696 0 0	
97	Balrámpur ...	The dry earth system is in vogue, the night-soil being buried in trenches.	Jamadár ... 1 Peon ... 1 Sweepers ... 27	1,094 6 5	
98	Bahraich ...	The night-soil is deposited in shallow trenches outside the town, which are filled up with dry earth: the sweepings are also removed outside the town. The drains in the town are flushed.	Jamadár and dafadárs ... 3 Sweepers ... 60 Cartmen ... 11 Beldárs ... 6 Buffaloes ... 11 Carts ... 11 Bhistis ... 2 Pump coolies ... 2 Persian wheel bullocks ... 2 Roorkee pump ... 1 Persian wheel ... 1 Fountain pump ... 1	4,141 11 1	
99	Nánpára ...	The latrine impurities are taken outside municipal limits and there buried in trenches. The town sweepings and other rubbish are collected at regular depôts and used generally for filling up tanks.	Men ... 35 Cattle ... 3 Carts ... 3	1,382 11 2	
100	Bhinga ...	The town is cleaned daily by sweepers, and refuse is removed in carts.	Jamadár ... 1 Sweepers ... 16 Conservancy-carts ... 2 Buffaloes ... 2	831 5 6	
101	Sultánpur ...	The filth and rubbish are removed by means of carts. The filth is trenched and converted into manure.	Men ... 45 Bullocks ... 5 Filth water-carts ... 4 Refuse-carts ... 2	2,339 7 4	
102	Bela (Partágarh).	The town is kept clean by sweepers. The rubbish, &c., being removed in buffalo carts.	Jamadár ... 1 Sweepers ... 18 Buffaloes ... 2 Carts ... 2	924 15 7	
103	Nawábganj (Bara Banki).	The mode of conservancy in public latrines is the dry earth system. The refuse is collected in sheds attached to latrines, and is carted away daily to places outside the town, whence it is sold.	Jamadár ... 1 Beldárs ... 5 Bhistis ... 6 Pump-men ... 2 Sweepers ... 48 Carts ... 6 Bullocks ... 7 Cartmen ... 7 Urinal-cart ... 1	3,475 10 5	
			Total cost { 1891-92... { 1890-91...	6,62,242 1 6 6,35,756 4 7	

APPENDIX K.

Statement showing the number of Schools in the Municipalities of the North-Western Provinces and Oudh, the number of pupils, and the Municipal Contribution paid during the year 1891-92.

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
1	Dehra	1	127	1,121	An English high school.
2	Mussoorée	3	226	300	1 English high school and 2 Primary schools.
3	Sahāranpur	9	646	1,224	2 English high schools, 2 Branch schools and 5 Lower Primary schools.
4	Hardwār Union	3	260	365	1 Zila school and 2 Vernacular free schools.
5	Deoband	2	223	500	1 Municipal school, and a Tahsili school.
6	Roorkee	2	303	661	The Orman School and the Zila high school.
7	Muzaffarnagar	2	209	540	1 Primary school, and 1 Secondary school.
8	Kandhla	1	44	554	An Anglo-Vernacular Municipal school.
9	Kairana	1	24	446	An Anglo-Vernacular Municipal school and the Muzaffarnagar High School.
10	Meerut	5	790	2,458	1 Government high school, 1 Mission school, 1 Anglo-Vernacular school, 1 Vernacular free school, 1 Dev-Nagri Patshala school, and the Khairnagarh school.
11	Ghāziabad	2	154	442	1 Mission school and 1 Tahsili school.
12	Baraut	1	26	593	An English school.
13	Bāghpat	2	57	566	1 English school and 1 Vernacular free school.
14	Hāpur	2	93	769	1 English school and 1 Vernacular school.
15	Pilkhua	1	27	120	A Vernacular free school.
16	Sardhana	1	19	492	An English school.
17	Bulandshahr	3	316	744	2 Secondary schools and 1 Upper Primary school.
18	Anūpsbahr	2	171	221	1 Vernacular free school and 1 Tahsili school.
19	Khurja	3	304	1,040	1 English high school, 1 Tahsili school and 1 Vernacular school.
20	Sikandrabad	3	345	569	1 English school and 2 Vernacular schools.
21	Koīl (Aligarh)	3	298	2,138	2 Vernacular free schools, and the Zila high school.
22	Hāthras	2	185	2,842	1 Anglo-Vernacular and 1 Tahsili school.
23	Atrauli	2	41	937	1 Anglo-Vernacular and Vernacular free school.
24	Sikandra Rao	2	36	378	1 Anglo-Vernacular middle class school and 1 Vernacular free school.
25	Muttra	3	307	1,431	1 High school, 1 Middle school and a Lower school.
26	Brindaban	1	53	1,257	A Vernacular school.
27	Kosi	1	103	73	A Vernacular school.
28	Agra	12	1,793	7,930	The Agra College School, Victoria High School, Mufid-i-Am School, St. John's College, 7 Zanana schools, and Vidia Dharm Vardhni School, i.e., Har Marain's School.
29	Firozabad	1	101	600	An Anglo-Vernacular school.

APPENDIX K—(continued).

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid. Rs.	Remarks.
30	Fatehgarh cum Farukhabad.	3	319	1,298	1 Zila school, 1 Middle school and 1 Lower school.
31	Mainpuri ...	1	36	381	A Primary free school.
32	Etawah ...	4	372	1,029	1 Hindi branch school, 1 Vernacular free school, 1 girls' school, and 1 Zila school.
33	Etah ...	2	214	462	1 Vernacular free school and 1 Primary school.
34	Soron ...	2	95	510	1 Vernacular free school and 1 girls' school.
35	Kasganj ...	3	251	1,989	1 Tahsili school, 1 Vernacular free school and 1 girls' school.
36	Marehra ...	1	73	132	A Pargana school.
37	Jalesar ...	2	139	185	1 Vernacular free school and 1 Tahsili school.
38	Bareilly ...	5	880	6,101	The High School, the Eastern Inglis Memorial School, the Western Inglis Memorial School, 1 girls' school, and the Bareilly College.
39	Bijnor ...	3	806	265	1 Zila school, 1 Tahsili school and the Bareilly College.
40	Chandpur ...	1	92	192	A Tahsili school.
41	Dhampur ...	1	76	108	A Tahsili school.
42	Nagina ...	3	341	260	1 Mission school, 1 Vernacular school and 1 high school.
43	Najibabad ...	3	322	444	1 Mission school, 1 Vernacular school and 1 high school.
44	Budaun ...	26	987	1,933	1 Zila school, 14 girls' schools, 1 boys' Anglo-Vernacular school, 2 Muhalla schools, 2 Vernacular free schools, 1 Tahsil school, and 5 Municipal girls' schools.
45	Bilsi ...	1	41	81	A Pargana school.
46	Ujhani ...	2	308	167	1 Zila school and 1 Pargana school.
47	Sahaswan ...	4	328	210	1 Zila school, 1 Free school, 1 Tahsili school, and 1 English school.
48	Moradabad ...	7	447	2,584	1 Vernacular school, 1 Sanskrit school, 2 girls' schools, 1 Mission school, 1 Primary school, 1 Free school and the Bareilly College.
49	Chandausi ...	2	204	1,382	1 Municipal English school and 1 Mission school.
50	Amroha ...	2	158	2,870	1 Anglo-Vernacular school and 1 Primary Vernacular school.
51	Sambhal ...	5	290	1,578	2 Vernacular schools, 1 Tahsili school, 1 Municipal school, 1 Mission school and the Bareilly College.

APPENDIX K—(continued).

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
52	Shāhjahānpur ...	8	796	3,569	1 High school, 1 Sanskrit school, 1 Tahsili school, 2 Vernacular free schools, 2 Anglo-Vernacular schools and 1 Arabic school.
53	Tilhar ...	2	234	441	1 Vernacular free school and 1 Arabic school.
54	Pilibhit ...	4	220	5,414	1 High school, 1 Tahsili school, 1 girls' school, and 1 Sanskrit school.
55	Bisalpur ...	1	121	108	A Tahsili school.
56	Cawnpore ...	7	378	1,387	4 Primary schools, 1 Mission school, Pirthi Nath's school, and the Boys' Diocesan School.
57	Fatehpur ...	1	179	600	Government Zila school.
58	Bānda ...	3	76	418	3 Primary schools.
59	Allahabad ...	18	1,626	5,861	(1) The Colonelganj Aided School, (2) Kydganj Municipal School, (3) Convent Girls' School, (4) St. Joseph's Boys' School, (5) City Anglo-Vernacular School, (6) Government Zila School, (7) Daraganj School, (8) Indian Girls' High School, (9) Jumna Mission School, (10) Katra Mission School, (11) Daryabad School, (12) City Free School, (13) Boys' High School, (14) Katra Hindi School, (15) Atarsua School, (16) Muthiganj School, (17) Anglo-Bengali School, and (18) Sadiabad Vernacular School.
60	Jhānsi ...	2	294	717	1 High school and 1 Vernacular free school.
61	Mau Rānipur ...	2	43	260	2 Vernacular free schools.
62	Orāi ...	2	126	517	1 Anglo-Vernacular school and 1 Vernacular free school.
63	Kālpī ...	1	67	1,217	A Vernacular school.
64	Kūnch ...	3	116	1,589	2 Vernacular free schools, and 1 Anglo-Vernacular school.
65	Lalitpur ...	2	92	417	1 Boys' school and 1 Girls' school.
66	Benares ...	23	1,992	2,933	6 Primary schools, 7 girls' schools, 8 Vernacular free schools, 1 Orphan boarding school, and Harish Chandra's Chowk School.
67	Mirzapur ...	6	119	781	Vernacular free schools.
68	Chunar ...	3	145	483	1 Tahsili school, 1 girls' school, and 1 Mission school.
69	Jaunpur ...	3	588	2,349	1 Municipal free school, 1 Government Zila School, and 1 Mission high school.
70	Ghāzipur ...	6	1,150	1,768	3 Vernacular free schools, the Victoria School, 1 Mission school, and the Chasma-i-Rahmat School.

APPENDIX K—(concluded).

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
71	Ballia	4	449	771	1 Zila school, 1 Middle-class school, 1 Vernacular School, and 1 Primary school.
72	Gorakhpur	20	908	6,209	1 High school, 5 boys' Mission schools, 4 girls' Mission schools, 1 girls' school, 5 Vernacular free schools, and 4 Primary schools.
73	Azamgarh	4	250	542	1 Vernacular free school, 1 National school, 1 Mission school, and 1 Tahsili school.
74	Almora	1	397	72	A Mission school.
75	Naini Tal	1	99	150	A Mission school.
76	Káshipur	1	55	952	An Anglo-Vernacular school.
77	Lúcknow	15	685	15,028	1 Secondary school and 14 Primary schools.
78	Rae Bareli	3	148	324	Vernacular schools.
79	Sitapur	3	141	1,010	Primary schools attached to the Sitapur High School.
80	Khairabad	1	74	65	A Mission school.
81	Hardoi	1	108	60	A Primary school.
82	Sandila	2	253	300	1 Vernacular Middle-class school and 1 Anglo-Vernacular school.
83	Piháni	1	25	24	A Middle-class school.
84	Lakhimpur	1	89	221	A Vernacular school.
85	Fyzabad	8	801	2,120	1 Government high school, 5 Primary schools. The Forbes' School and 1 Mission school.
86	Tánda	2	126	824	1 Anglo-Vernacular Middle-class school and 1 Vernacular school.
87	Gonda	3	276	588	1 Vernacular school, 1 Rája-ka Mohalla School, and 1 Zila school.
88	Bahraich	4	220	480	3 Vernacular schools and 1 Tahsili school.
89	Bhinga	1	48	106	A Middle school.
90	Sultánpur	2	235	376	1 High school and 1 branch school.
91	Bela (Partábgarh)	1	66	244	A Primary school.
92	Nawábganj (Bara Banki)	3	259	256	1 Zila school and 2 Primary schools.
Total ... { 1891-92 ...		388	28,316	1,17,239	
{ 1890-91 ...		340	20,562	1,01,144	

APPENDIX L.
Statement of special loans contracted by Municipalities in the North-Western Provinces and Oudh.

Serial num.	Name of Municipality.	Amount of loan sanctioned.	Rate per cent.	Date of order authorizing the loan.	Balance at close of last year.	Amount advanced during the year 1891-92.	Total.	Amount repaid during the year.	Balance of loan at close of the year.	Amount of interest realized and credited to revenue.	Amount of interest unpaid.	Remarks.
1	Naini Tal ...	Rs. a. p. 1,50,000 0 0	4½	Government of India, Finance Department, No. 2672, dated 31st August 1881.	Rs. a. p. 99,450 9 2	...	Rs. a. p. 99,450 9 2	Rs. a. p. 4,994 5 8	Rs. a. p. 94,456 3 6	Rs. a. p. 4,424 10 4	Rs. a. p. ...	Re-payable by half-yearly instalments, due on 30th September and 31st March, of Rs. 2,500 in addition to accruing interest. No interest is payable on this balance and repayments of principal will begin after the above loan is liquidated.
2	Agra ...	25,000 0 0	4½	G. O. No. 102A, dated 16th March 1876.	21,469 11 3	...	21,469 11 3	...	21,469 11 3	...	...	No interest is payable on this balance and repayments of principal will begin after the above loan is liquidated.
3	Allahabad ...	1,50,000 0 0	Free of interest.	G. O. No. 2934, dated 14th May 1891.	...	1,50,000 0 0	1,50,000 0 0	...	1,50,000 0 0	...	...	This is on account of water works and no interest will be charged till the water works are completed and made over to the Municipality.
4	Banars ...	11,25,000 0 0	4	G. O. No. 2884, dated 19th April 1890.	10,00,000 0 0	1,25,000 0 0	11,25,000 0 0	...	11,25,000 0 0	43,105 6 9	7,504 3 4	These loans are for water works projects.
5	Cawnpore ...	15,35,058 0 0	4	G. O. No. 2584, dated 19th April 1890.	12,25,000 0 0	3,10,058 0 0	15,35,058 0 0	...	15,35,058 0 0	66,520 4 1	...	
6	Meerut ...	10,50,000 0 0	4	G. O. No. 1207, dated 29th February 1892.	50,000 0 0	10,00,000 0 0	10,50,000 0 0	...	10,50,000 0 0	33,668 14 9	13,463 1 9	
7	Bara Banki ...	1,00,000 0 0	4½	G. O. No. 2934, dated 14th May 1891.	...	1,00,000 0 0	1,00,000 0 0	...	1,00,000 0 0	...	...	This loan was granted for payment of compensation for land acquired in behalf of the Meerut Municipality for a branch railway line.
8	Partabgarh ...	18,072 15 4	Free of interest.	G. O. No. 1773, dated 21st March 1892.	12,658 3 4	...	12,658 3 4	8,438 13 0	4,219 6 4	...	...	This loan was granted for general purposes and is repayable in 10 years by half-yearly instalments of Rs. 300.
9	Meerut ...	6,000 0 0	4½	G. O. No. 2934, dated 14th May 1891.	...	6,000 0 0	6,000 0 0	...	6,000 0 0	...	...	
10	Partabgarh ...	1,000 0 0	5	G. O. Nos. 913 and 65, dated 1st November 1882 and 10th January 1883, respectively.	83 5 4	...	83 5 4	83 5 4	...	2 1 4	...	

APPENDIX M.

Statement of loans raised by municipalities in the North-Western Provinces and Oudh, outside Government account.

Serial number.	Name of Municipality.	Date of order authorizing the loan.	Amount of loan sanctioned.	Rate of interest.	Balance of last year.	Amount of loan raised during the year 1891-92.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Balance of Sinking Fund on 31st March 1892.	Remarks.
			Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
1	Dehra	Government of India, Finance Department, No. 2091, dated 22nd July 1886.	12,000 0 0	7 per cent.	8,000 0 0	...	8,000 0 0	...	8,000 0 0	630 0 0	...	...	
2	Mussooree	G. O. No. ¹⁸⁷⁹ XI-596, dated 2nd October 1887. G. O. No. ⁴⁷² XI-491A, dated 19th March 1891.	15,000 0 0	Ditto ..	12,000 0 0	...	12,000 0 0	1,000 0 0	11,000 0 0	...	841 5 6	...	
3	Sahāranpur	Board of Revenue, North-Western Provinces and Oudh, No. X-3, dated 19th March 1886.	10,000 0 0	6 per cent.	...	...	10,000 0 0	...	10,000 0 0	...	313 2 4	...	
			25,000 0 0	Ditto ..	10,000 0 0	...	10,000 0 0	3,000 0 0	7,000 0 0	600 0 0	600 0 0	...	
4	Benares	G. O. No. ²⁵⁸⁴ X-210, dated 19th April 1890.	4,00,000 0 0	5 per cent.	4,00,000 0 0	...	4,00,000 0 0	3,00,000 0 0	1,00,000 0 0	27,078 11 10	27,078 11 10	...	
5	Shāhjahānpur	G. O. No. ⁴⁸⁶ X-76, dated 24th January 1891.	20,000 0 0	4½ per cent.	...	10,000 0 0	10,000 0 0	...	10,000 0 0	99 13 9	...	...	
6	Bara Banki	G. O. No. ²⁰⁰⁶ XI-531A, dated 28th July 1890.	600 0 0	7 per cent.	...	600 0 0	600 0 0	...	600 0 0	24 8 0	...	...	
7	Lakhimpur	Municipal Board's Resolution, dated 4th August 1886.	3,000 0 0	5 per cent.	1,002 0 0	...	1,002 0 0	502 0 0	500 0 0	...	240 0 0	...	

APPENDIX N.

Statement showing the result of Vaccine Operations carried on during the year 1891-92 in the Municipalities of the North-Western Provinces and Oudh.

Serial number of Municipality.	Name of Municipality.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	Remarks.
				Rs.	
1	Dehra ...	1	877	52	
2	Mussooree ...	1	105	37	
3	Sahāranpur ..	2	1,546	240	
4	Hardwār Union ...	1	636	246	
5	Deoband ...	1	501	121	
6	Roorkee ...	1	489	120	
7	Muzaffarnagar ...	1	557	104	
8	Kandhla ...	1	303	90	
9	Kairāna ...	1	1,103	104	
10	Meerut ...	2	2,653	300	
11	Ghāziabad ...	1	287	111	
12	Shahdera ...	1	173	102	
13	Baraut ...	1	175	126	
14	Bāghpat ...	1	194	115	
15	Hāpur ...	2	530	198	
16	Pilkhua ...	1	193	102	
17	Sardhana ...	1	346	103	
18	Mowana ...	1	275	129	
19	Bulandshahr ...	1	476	122	
20	Anūpshahr ...	1	236	130	
21	Khurja ...	1	848	121	
22	Sikandrabad ...	1	552	93	
23	Koīl (Aligarh) ...	2	2,737	240	
24	Hāthras ...	1	940	110	
25	Atrauli ...	1	510	120	
26	Sikandra Rao ...	1	325	120	
27	Muttra ...	2	2,608	260	
28	Brindaban ...	1	632	112	
29	Kosi ...	1	138	122	
30	Agra ...	5	8,126	507	
31	Fatehpur Sikri ...	1	1,429	77	
32	Firozabad ...	1	664	134	
33	Fatehgarh-cum-Farukhabad.	*3	3,134	294	* One vaccinator was employed for three months only.
34	Mainpuri ...	1	702	154	
35	Etāwah ...	2	1,534	258	
36	Etah ...	1	281	60	
37	Soron ...	1	355	77	

APPENDIX N.—(continued).

Serial number of Municipality.	Name of Municipality.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	Remarks.
				Rs.	
38	Kāsganj ...	1	871	144	
39	Marehra ...	1	264	84	
40	Jalesar ...	1	366	135	
41	Bareilly ...	5	4,019	443	
42	Bijnor ...	1	722	111	
43	Chāndpur ...	1	501	98	
44	Dhāmpur ...	1	215	120	
45	Nagīna ...	1	626	120	
46	Najībabad ...	1	640	97	
47	Budaun ...	1	887	144	
48	Bilsi ...	1	287	77	
49	Ujhāni ...	1	272	92	
50	Sahaswān ...	1	594	60	
51	Moradabad ...	2	2,123	340	
52	Chandausi ...	2	1,698	159	
53	Amroha ...	1	1,526	206	
54	Sambhal ...	1	2,257	185	
55	Shāhjahānpur ...	2	2,060	254	
56	Tilhar ...	1	1,516	125	
57	Pilibhīt ...	1	2,516	219	
58	Bisalpur ...	1	356	97	
59	Cawnpore ...	3	4,157	401	
60	Fatehpur ...	1	1,200	180	
61	Bānda ...	1	499	110	
62	Allahabad ...	4	2,993	740	
63	Jhānsi ...	3	1,713	245	
64	Mau Rānipur ...	1	909	120	
65	Orai ...	1	322	144	
66	Kālpī ...	1	616	120	
67	Kūnch ...	1	399	120	
68	Lalitpur ...	1	294	144	
69	Benares ...	4	2,753	365	
70	Mirzapur ...	1	2,038	222	
71	Chunār ...	1	1,314	60	
72	Jaunpur ...	1	1,590	142	
73	Ghāzipur ...	1	2,913	156	
74	Ballia ...	1	1,507	116	
75	Gorakhpur ...	2	1,045	264	

APPENDIX N.—(concluded).

Serial number of Municipality	Name of Municipality.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	Remarks.
				Rs.	
76	Azamgarh ...	1	848	120	
77	Almora ...	1	759	115	
78	Naini Tal ...	1	630	82	
79	Káshipur ...	1	705	132	
80	Lucknow ...	6	4,235	1,085	
81	Unao ...	1	396	172	
82	Rae Bareli ...	1	457	132	
83	Sitapur ...	1	619	84	
84	Khairabad ...	1	295	*3	* The greater part of the work was done by the Government Vaccinator. The Municipal Vaccinator was appointed at the close of the year.
85	Hardoi ...	1	235	104	
86	Sháhabad ...	1	612	126	
87	Sandila ...	1	444	122	
88	Sandi ...	1	341	93	
89	Piháni ...	1	370	85	
90	Lakhimpur ...	1	226	84	
91	Muhamdi ...	1	876	76	
92	Fyzabad ...	3	1,828	267	
93	Tánda ...	1	704	170	
94	Gonda ...	2	1,220	251	
95	Nawábganj ...	1	301	83	
96	Utraula ...	1	211	132	
97	Balrámpur ...	1	1,484	148	
98	Bahraich ...	1	805	192	
99	Nánpára ...	1	525	195	
100	Bhinga ...	1	320	128	
101	Sultánpur ...	1	322	132	
102	Bela (Partábgarh) ...	1	215	91	
103	Nawábganj (Bara Banki) ...	1	408	115	
	Total, 1891-92 ...	141	108,189	16,989	
	Total, 1890-91 ...	140	95,374	15,862	

APPENDIX O.

Statement showing the vital statistics registered in each Municipality during the year 1891-92.

Serial number of Municipality.	Name of Municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
1	Dehra	352	16	421	19·2	Cholera was prevalent during the year.
2	Mussooree	84	8·8	89	9·3	The general health of the inhabitants was good. There was no epidemic disease during the year.
3	Sahāranpur	3,106	49·1	2,727	43·1	Fever was prevalent during the year.
4	Hardwār Union	961	32·9	1,307	44·8	Cholera in an epidemic form was prevalent during the year.
5	Deoband	676	35·1	860	44·6	Fever was prevalent during the year.
6	Roorkee	360	25·1	437	30·5	Ditto ditto.
7	Muzaffarnagar	505	27·8	686	37·7	Cholera and fever were prevalent during the year.
8	Kāndhla	383	40·3	663	69·8	Ditto ditto.
9	Kairana	711	38·5	1,300	70·5	Cholera in an epidemic form was prevalent during the year.
10	Meerut	2,242	30·4	2,337	31·7	Fever and cholera were prevalent during the year.
11	Ghāziabad	314	30·8	254	24·9	The general health of the inhabitants was good. There was no epidemic disease during the year.
12	Shahdara	200	37·6	324	61	Fever was prevalent during the year.
13	Baraut	220	32·4	582	85·8	Cholera and fever were prevalent during the year.
14	Bāghpat	242	38·4	340	54	The general health of the inhabitants was good. There was no epidemic disease during the year.
15	Hapur	530	35·3	353	23·5	Ditto ditto.
16	Pīlkhua	191	35·1	215	39·5	Ditto ditto.
17	Sardhana	442	36·6	780	64·6	Fever and cholera were prevalent during the year.
18	Mowana	401	48·7	307	37·3	The general health of the inhabitants was good. There was no epidemic disease during the year.
19	Bulandshahr	699	41·2	670	39·5	Malarial fever of a mild type prevailed during the months of October, November, and December.
20	Anūpshahr	407	51·1	351	44·1	Ditto ditto.
21	Khurja	748	28·3	810	30·7	Ditto ditto.
22	Sikandrabad	615	40	753	49·4	Ditto ditto.
23	Koil (Aligarh)	2,713	44·1	2,322	37·7	The general health of the inhabitants was good. There was no epidemic disease during the year.
24	Hāthras	1,004	25·6	936	23·8	The general health of the inhabitants was fair. There was no epidemic disease during the year.
25	Atrauli	786	51	632	41	Fever was prevalent during the year.
26	Sikandra Rao	291	22·3	349	26·7	The general health of the inhabitants was fair. There was no epidemic disease during the year.
27	Muttra	1,946	34·5	2,063	36·5	Ditto ditto.
28	Brindaban	661	20·9	1,185	37·4	Ditto ditto.
29	Kosi	291	34·6	443	52·7	Ditto ditto.
30	Agra	6,980	41·3	4,210	24·9	Fever was prevalent during the year.
31	Fatehpur Sikri	351	55·8	280	44·5	Ditto ditto.
32	Firozabad	633	41·7	520	34	The general health of the inhabitants was good. There was no epidemic disease during the year.
33	Fatehgarh cum Farukhabad	2,547	34·8	3,860	52·8	Cholera in an epidemic form was prevalent during the year.

APPENDIX O—(continued).

Serial number of Municipality.	Name of Municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
34	Mainpuri ...	563	30·3	621	33·4	The general health of the inhabitants was good. There was no epidemic disease during the year.
35	Etawah ...	1,730	44·5	1,578	40·6	Ditto ditto.
36	Etah ...	264	33·8	223	29·8	Cholera was prevalent during the year.
37	Soron ...	346	30·7	310	27·5	The general health of the inhabitants was good.
38	Kāsganj ...	478	29·78	315	19·62	Ditto ditto.
39	Marehra ...	276	35·3	229	29·3	The general health of the inhabitants was good.
40	Jalesar ...	478	35·6	471	35	The general health of the inhabitants was fair. There was no epidemic disease during the year.
41	Bareilly ...	3,115	28·9	3,165	29·3	Cholera was prevalent during the year.
42	Bijnor ...	567	35	485	30	Fever was prevalent during the year.
43	Chāndpur ...	490	39·9	439	35·8	The general health of the inhabitants was good.
44	Dhampur ...	278	41·4	277	41·3	Fever was prevalent during the year.
45	Nagina ...	801	36·2	590	26·6	Ditto ditto.
46	Najibabad ...	774	39·9	624	32·2	Ditto ditto.
47	Budaun ...	864	24·4	773	21·8	A few cases of cholera of a sporadic type occurred during the months of November and December.
48	Bilsi ...	237	40·8	218	37·5	The general health of the inhabitants was good. There was no epidemic disease during the year.
49	Ujhani ...	362	48·7	223	30	Ditto ditto.
50	Sahaswan ...	676	43·3	517	33·2	Ditto ditto.
51	Moradabad ...	3,174	44	2,441	33·8	Ditto ditto.
52	Chandausi ...	1,057	37·6	761	27	The general health of the inhabitants was fair. There was no epidemic disease during the year.
53	Amroha ...	1,127	31·9	1,024	29	The general health of the inhabitants was good. There was no epidemic disease during the year.
54	Sambhal ...	1,556	42	1,105	29·6	Ditto ditto.
55	Shāhjahānpur ...	2,369	30·7	1,768	22·9	Malarious fever and cholera were prevalent during the year.
56	Tilhar ...	795	46	572	33·1	Ditto ditto.
57	Pilibhit ...	1,232	36·4	876	28·3	The general health of the inhabitants was good. There was no epidemic disease during the year.
58	Bisalpur ...	400	43·3	260	28·1	Ditto ditto.
59	Cawnpore ...	6,077	37·1	8,226	50·2	Cholera in an epidemic form was prevalent during the year.
60	Fatehpur ...	790	39·1	843	41·7	Cholera was prevalent during the year.
61	Bānda ...	687	29·7	1,233	53·4	Cholera in an epidemic form was prevalent during the year.
62	Allahabad ...	5,030	30·8	5,109	31·3	The general health of the inhabitants was good. Cholera of a sporadic type was prevalent during the first 10 months of the year.
63	Jhānsi ...	1,374	30·8	1,460	32·7	Influenza was prevalent during the year.
64	Mau Rānipur ...	821	41·7	816	41·4	Influenza and fever were prevalent during the year.
65	Orai ...	264	31·5	267	31·8	Ditto ditto.
66	Kālpī ...	449	35·3	512	40·2	The general health of the inhabitants was good. There was no epidemic disease during the year.
67	Kūnch ...	606	45·1	580	43·2	Ditto ditto.
68	Lalitpur ...	403	37·9	375	35·3	Ditto ditto.

APPENDIX O—(concluded).

Serial number of Municipality.	Name of Municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
69	Benares	4,564	21.4	9,238	43.4	Cholera was somewhat prevalent during the months of June, July, August, and September.
70	Mirzapur	2,583	30.7	3,389	40.2	Cholera was prevalent during the year.
71	Chunar	325	28.4	454	39.7	Ditto ditto.
72	Jaunpur	1,339	31.2	1,750	40.8	Ditto ditto.
73	Gházípur	1,187	26.3	1,528	33.9	Cholera in an epidemic form was prevalent during the year.
74	Ballia	536	32.8	518	31.7	Cholera and fever were prevalent during the year.
75	Gorakhpur	2,185	34.5	2,072	32.8	Cholera in an epidemic form was prevalent during the year.
76	Azamgarh	573	30.9	633	34.1	Cholera was prevalent during the year.
77	Almora	178	25	191	26.8	The general health of the inhabitants was good. With the exception of a few cases of small-pox, there was no epidemic disease in the Municipality.
78	Naini Tál	97	7.8	170	13.7	The general health of the inhabitants was good.
79	Káshipur	660	45	594	40.4	No epidemic disease prevailed during the year.
80	Lucknow	9,539	38.2	12,176	48.7	Cholera was prevalent during the year.
81	Unao	366	28.7	446	35	Cholera and influenza were prevalent during the year.
82	Rae Bareli	600	31.9	596	31.7	Cholera in an epidemic form was prevalent during the year.
83	Sitapur	750	35	552	25.8	Influenza in an epidemic form was prevalent during the year.
84	Khairabad	548	39.7	368	26.7	Fever was prevalent during the year.
85	Hardoi	386	34.5	412	36.8	Ditto ditto.
86	Shahabad	829	24.4	844	23.9	Cholera was prevalent during the year.
87	Sandila	695	41.3	682	40.5	Ditto ditto.
88	Sandi	314	32.5	625	64.8	Cholera in a severe epidemic form was prevalent during the months of August and December.
89	Pihani	353	44.1	337	42.1	Cholera in an epidemic form was prevalent during the year.
90	Lakhimpur... ..	259	32	207	25.6	The general health of the inhabitants was good. There was no epidemic disease during the year.
91	Muhamdi	285	41.1	232	33.4	Ditto ditto.
92	Fyzabad	2,388	32.8	3,903	53.6	Cholera was prevalent during the year.
93	Tanda	751	38	902	45.7	Cholera in an epidemic form prevailed during the months of May, November, and December.
94	Gonda	471	27	473	27.1	The general health of the inhabitants was good. There was no epidemic disease during the year.
95	Nawárganj	390	42.3	359	38.9	Malarial fever was prevalent during the year.
96	Utraula	249	37.5	201	30.3	The general health of the inhabitants was good. There was no epidemic disease during the year.
97	Balrámpur	490	32.9	398	26.8	Influenza and cholera were prevalent during the year.
98	Bahraich	636	28.9	534	26.5	The general health of the inhabitants was fair. There was no epidemic disease during the year.
99	Nánp'ra	230	31.1	268	28.7	Ditto ditto.
100	Bhingra	279	47.1	197	33.2	Ditto ditto.
101	Sultánpur	269	30.7	376	42.9	Cholera in an epidemic form was prevalent during the year.
102	Bela (Partárganh)	116	17.8	130	20	Cholera was prevalent during the year.
103	Nawárganj (Bara Banki)	590	40.7	790	54.5	Cholera of a virulent type was prevalent during the year.
	Total	108,977	33.3	119,247	36.4	

APPENDIX P.

Invested Funds held by Municipalities in the North-Western Provinces and Oudh on 31st March 1892.

Municipality.	Amount invested.		Total of columns 2 and 3.	Remarks.
	Derived from the sale proceeds of nazul land.	Derived from the surplus funds of the Municipality.		
	1	2	3		4	5
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
MEERUT DIVISION.				
Saharanpur ...	...	4,000 0 0	4,000 0 0	Cawnpore and Achnera State Railway Deben- tures.
Hardwar Union ...	9,800 0 0	...	9,800 0 0	
Deoband ...	21,000 0 0	...	21,000 0 0	
Muzaffarnagar ...	400 0 0	...	400 0 0	
Kairana ...	680 0 0	20 0 0	700 0 0	
Meerut ...	3,700 0 0	500 0 0	4,200 0 0	
Ghaziabad ...	2,200 0 0	2,700 0 0	4,900 0 0	
Baraut ...	1,800 0 0	800 0 0	2,600 0 0	
Hapur ...	2,200 0 0	...	2,200 0 0	
Koili (Aligarh) ...	2,600 0 0	...	2,600 0 0	
Hathras ...	...	30,500 0 0	30,500 0 0	
Sikandra Rao ...	500 0 0	...	500 0 0	
Total	44,880 0 0	38,520 0 0	83,400 0 0	
AGRA DIVISION.				
Agra ...	1,000 0 0	...	1,000 0 0	
Brindaban ...	...	700 0 0	700 0 0	
Kosi ...	...	2,000 0 0	2,000 0 0	
Fatehgarh cum Farukhabad ...	500 0 0	...	500 0 0	
Etawah ...	500 0 0	...	500 0 0	
Total	2,000 0 0	2,700 0 0	4,700 0 0	
ROHILKHAND DIVISION.				
Nagina ...	700 0 0	...	700 0 0	
Najibabad ...	700 0 0	7,500 0 0	8,200 0 0	
Moradabad ...	...	7,500 0 0	7,500 0 0	
Amroha ...	...	2,000 0 0	2,000 0 0	
Sambhal ...	...	1,900 0 0	1,900 0 0	
Bareilly ...	...	8,500 0 0	8,500 0 0	
Total	1,400 0 0	27,400 0 0	28,800 0 0	
ALLAHABAD DIVISION.				
Allahabad ...	...	24,394 0 0	24,394 0 0	
Cawnpore ...	4,000 0 0	4,000 0 0	8,000 0 0	
Total	4,000 0 0	28,394 0 0	32,394 0 0	
BENARES DIVISION.				
Benares ...	250 2 0	24,749 14 0	25,000 0 0	
Jaunpur ...	...	1,000 0 0	1,000 0 0	
Mirzapur ...	1,000 0 0	...	1,000 0 0	
Ghaziipur ...	...	1,000 0 0	1,000 0 0	
Total	1,250 2 0	26,749 14 0	28,000 0 0	
GORAKHPUR DIVISION.				
Azamgarh ...	...	8,000 0 0	8,000 0 0	
Total	...	8,000 0 0	8,000 0 0	
KUMAUN DIVISION.				
Almora ...	300 0 0	...	300 0 0	
Total	300 0 0	...	300 0 0	
Total, N.-W. Provinces	53,830 2 0	1,31,763 14 0	1,85,594 0 0	
LUCKNOW DIVISION.				
Lucknow ...	...	1,50,000 0 0	1,50,000 0 0	
Sandila ...	100 0 0	...	100 0 0	
Total	100 0 0	1,50,000 0 0	1,50,100 0 0	
FYZABAD DIVISION.				
Bahraich ...	...	3,200 0 0	3,200 0 0	
Nanpara ...	...	5,000 0 0	5,000 0 0	
Bhinga ...	...	3,000 0 0	3,000 0 0	
Total	...	11,200 0 0	11,200 0 0	
Total, Oudh	100 0 0	1,61,200 0 0	1,61,300 0 0	
GRAND TOTAL, 1891-92	53,930 2 0	2,92,963 14 0	3,46,894 0 0	
GRAND TOTAL, 1890-91	72,336 13 11	3,14,085 6 3	3,86,422 4 2	

APPENDIX Q.

Statement showing the taxes in force in each Municipality in the North-Western Provinces and Oudh, and the rate at which each tax is levied.

Serial number.	Name of Municipality.	Mode of assessment in vogue.	Rates at which the taxes are levied.
1	Dehra ...	Tax on houses, buildings, and lands	At a rate not exceeding $7\frac{1}{2}$ per cent. per annum on the actual or estimated rental, to be paid by the owners.
2	Mussooree ...	(a) Land tax; (b) House tax levied from proprietors; (c) House tax levied from tenants; (d) Tax on servants; (e) Tax on jinrickshaws; (f) Toll on all persons and animals entering the Municipality.	(a) At $\frac{1}{3}$ of the ground rent within the limits of the settlement as fixed by Government; (b) at $4\frac{1}{2}$ per cent. on the annual value of all occupied houses; (c) at 3 per cent. on actual rent payable; (d) at Re. 1 per head on all servants, payable by the employers; (e) at Rs. 16 per annum on each jinrickshaw; (f) as per sanctioned rates.
3	Sahāranpur ...	(a) Octroi tax; (b) Tax on houses, buildings, &c., in the civil station; (c) Tax on Hackney carriages.	(a) and (c) As per sanctioned rates; (b) at $7\frac{1}{2}$ per cent., to be paid by the owners, on the annual value.
4	Hardwar Union ...	Octroi tax ...	As per sanctioned rates.
5	Deoband ...	Ditto ...	Ditto ditto.
6	Roorkee ...	(a) Tax on houses, buildings, and lands; (b) Tax according to circumstances and property; (c) Hackney carriage tax.	(a) At a rate not exceeding $7\frac{1}{2}$ per cent. of the annual value, to be paid by the owners; (b) at rates varying from 12 annas to Rs. 60 per annum; (c) as per sanctioned rates.
7	Muzaffarnagar ...	(a) Octroi; (b) Tax on animals ...	As per sanctioned rates.
8	Kāndhla ...	Octroi ...	Ditto ditto.
9	Kairana ...	Ditto ...	Ditto ditto.
10	Meerut ...	(a) Octroi; (b) Tax on vehicles; (c) Hackney carriage tax.	Ditto ditto.
11	Ghāziabad ...	(a) Octroi tax; (b) House tax; (c) Tax on Hackney carriages.	Ditto ditto.
12	Shahdara ...	Octroi ...	Ditto ditto.
13	Baraut ...	Ditto ...	Ditto ditto.
14	Bāghpat ...	Ditto ...	Ditto ditto.
15	Hāpur ...	Ditto ...	Ditto ditto.
16	Pilkhwa ...	Ditto ...	Ditto ditto.
17	Sardhana ...	Ditto ...	Ditto ditto.
18	Mowāna ...	Ditto ...	Ditto ditto.
19	Bulandshahr ...	(a) Octroi; (b) House tax; (c) Hackney carriage tax.	(a) and (c) As per sanctioned rates; (b) at a rate not exceeding $7\frac{1}{2}$ per cent. on the annual value.
20	Anūpshahr ...	(a) Octroi; (b) House tax; (c) Hackney carriage tax; and (d) Tax on vehicles.	Ditto ditto.
21	Khūrja ...	(a) Octroi; (b) Hackney carriage tax.	As per sanctioned rates.
22	Sikandrabad ...	Ditto ditto ...	Ditto ditto.

APPENDIX Q—(continued).

Serial number.	Name of Municipality.	Mode of assessment in vogue.	Rates at which the taxes are levied.
23	Koili (Aligarh) ...	(a) Octroi; (b) Hackney carriage tax.	As per sanctioned rates.
24	Háthras ...	Ditto ditto ...	Ditto ditto.
25	Atrauli ...	Octroi ...	Ditto ditto.
26	Sikandra Rao ...	Ditto ...	Ditto ditto.
27	Muttra ...	(a) Octroi; (b) Hackney carriage tax.	Ditto ditto.
28	Brindaban ...	Octroi ...	Ditto ditto.
29	Kosi ...	Ditto ...	Ditto ditto.
30	Agra ...	(a) Octroi; (b) Tax on vehicles; (c) Hackney carriage tax.	Ditto ditto.
31	Fatehpur Sikri ...	Octroi ...	Ditto ditto.
32	Firozabad ...	Ditto ...	Ditto ditto.
33	Fatehgarh cum Farukhabad.	(a) Octroi; (b) Tax on vehicles; (c) Tax on weighmen.	Ditto ditto.
34	Mainpuri ...	(a) Octroi; (b) Tax on weighmen ...	Ditto ditto.
35	Etáwáh ...	(a) Octroi; (b) Tax on vehicles; Hackney carriage tax.	Ditto ditto.
36	Etah ...	Octroi ...	Ditto ditto.
37	Soron ...	Ditto ...	Ditto ditto.
38	Kásganj ...	Ditto ...	Ditto ditto.
39	Marehra ...	Ditto ...	Ditto ditto.
40	Jalesar ...	Ditto ...	Ditto ditto.
41	Bareilly ...	(a) Octroi; (b) Tax on professions and trades; (c) House tax; (d) Hackney carriage tax; (e) Tax on sugar refiners.	(a), (b), (d), and (e) As per sanctioned rates, (c) at 7½ per cent. on the annual value.
42	Bijnor ...	(a) Octroi; (b) House tax ...	As per sanctioned rates.
43	Chándpur ...	Octroi ...	Ditto ditto.
44	Dhámpur ...	Ditto ...	Ditto ditto.
45	Nagina ...	Ditto ...	Ditto ditto.
46	Najibabad ...	Ditto ...	Ditto ditto.
47	Budaun ...	Ditto ...	Ditto ditto.
48	Bilsi ...	Tax according to circumstances and property.	At a maximum of Rs. 120 and a minimum of 12 annas per annum.
49	Ujháni ...	Ditto ditto ...	Ditto ditto.
50	Sahaswán ...	Ditto ditto ...	Ditto ditto.
51	Moradabad ...	(a) Octroi; (b) Hackney carriage tax.	As per sanctioned rates.
52	Chandausi ...	Octroi ...	Ditto ditto.

APPENDIX Q—(continued).

Serial number.	Name of Municipality.	Mode of assessment in vogue.	Rates at which the taxes are levied.
53	Amroha ...	* Octroi	As per sanctioned rates.
54	Sambhal ...	Ditto	Ditto ditto.
55	Sháhjahánpur ...	(a) Octroi; (b) Hackney carriage tax.	Ditto ditto.
56	Tilhar ...	Octroi	Ditto ditto.
57	Pilibhít ...	(a) Octroi; (b) tax on sugar refiners	Ditto ditto.
58	Bisalpur ...	Ditto	Ditto ditto.
59	Cawnpore ...	(a) License tax on trades; (b) Compound or site tax; (c) Tax on vehicles; (d) Tax on Hackney carriages; (e) Mooring tax.	Ditto ditto.
60	Fatehpur ...	(a) Octroi; (b) Tax on vehicles; (c) Hackney carriage tax.	Ditto ditto.
61	Bánda ...	Octroi	Ditto ditto.
62	Allahábád ...	(a) Octroi; (b) License tax on trades; (c) compound or site tax; (d) Tax on animals; (e) Tax on vehicles; (f) Hackney carriage tax.	(a), (b), (e), and (f) As per sanctioned rates; (c) Rs. 30 per acre per annum; (d) 8 annas per mensem on each horse or pony.
63	Jhánsi ...	(a) Octroi; (b) License tax on trade; (c) House tax; (d) Hackney carriage tax; (e) Compound or site tax; (f) Slaughter house tax.	(a) and (d) As per sanctioned rates; (b) this tax is levied on weighmen at the rate of Re. 1 per mensem; (c) at a rate not exceeding 5 per cent. on the annual value; (e) at Re. 1 per annum per acre; (f) at 2 annas per head on each animal slaughtered.
64	Mau Bánpur ...	(a) Octroi; (b) License tax on trades.	As per sanctioned rates.
65	Orai ...	(a) Octroi; (b) House tax; (c) Compound or site tax.	(a) As per sanctioned rates; (b) at a rate not exceeding 5 per cent. on the annual value; (c) at Re. 1 per acre.
66	Kálpí ...	Octroi	As per sanctioned rates.
67	Kúnch ...	(a) Octroi; (b) License tax on trades.	(a) As per sanctioned rates; (b) this tax is levied from weighmen at the rate of Rs. 16 per annum.
68	Lalitpur ...	(a) Octroi; (b) License tax on trades; (c) Compound or site tax.	(a) As per sanctioned rates; (b) this tax is levied from weighmen at the rate of Rs. 12½ per annum; (c) at Rs. 2-8 per annum per acre.
69	Benares ...	(a) Octroi; (b) Tax on vehicles; (c) Tax on animals; (d) Hackney carriage tax.	As per sanctioned rates.
70	Mirzapur ...	(a) Octroi; (b) Hackney carriage tax; (c) Tax on <i>lathis</i> .	(a) and (b) As per sanctioned rates; (c) at a rate of two annas for each <i>lathi</i> .
71	Chunar ...	(a) Octroi; (b) License tax on trades	(a) As per sanctioned rates; (b) this tax is levied from weighmen at the rate of Rs. 6 per annum.

APPENDIX Q—(continued).

Serial number.	Name of Municipality.	Mode of assessment in vogue.	Rates at which the taxes are levied.
72	Jaunpur ...	(a) Octroi; (b) Hackney carriage tax.	As per sanctioned rates.
73	Ghazipur ...	(a) Octroi; (b) Hackney carriage tax.	Ditto ditto.
74	Ballia ...	(a) Tax according to circumstances and property; (b) Hackney carriage tax.	Ditto ditto.
75	Gorakhpur ...	(a) Octroi; (b) License tax on trades; (c) Hackney carriage tax.	(a) and (c) As per sanctioned rates; (b) this tax is levied from brick-makers and lime burners, and is assessed at Rs. 2-4-0 per cent. on the value of the bricks, lime, &c., manufactured.
76	Azamgarh ...	(a) Octroi; (b) License tax on trade.	As per sanctioned rates.
77	Almora ...	(a) Octroi; (b) Conservancy tax; (c) Site tax.	(a) and (c) As per sanctioned rates; (b) a latrine tax levied at the rate of 8 annas per mensem on each private latrine.
78	Naini Tal ...	(a) Octroi; (b) Conservancy tax; (c) House tax; (d) Compound or site tax; (e) Additional site tax; (f) Bazar site tax; (g) Tolls; (h) Tax on quarries; (i) Tax on stalls.	(b) This is a tax on animals for slaughter only; (b) this is a bungalow conservancy tax levied at rates varying from a minimum of Rs. 2 to a maximum of Rs. 10 per mensem; (c) at 7 per cent. of annual rental; (d) at a rate of Re. 1-8-0 per acre on land situated outside the bazars; (e) at rates varying from a minimum of Rs. 10 to a maximum of Rs. 20 per annum levied on rental of houses situated outside the bazars; (f) at one anna per square yard on all lands within the bazar; (g) as per sanctioned rates; (h) at the rate of 7½ per cent. on the value of all stone taken out of private quarries; (i) at a rate of 8 annas per mensem on every cow stalled in the bazars.
79	Kashipur ...	(a) Tax according to circumstances and property; (b) Tolls.	As per sanctioned rates.
80	Lucknow ...	(a) Octroi; (b) Tax on houses and lands; (c) Tolls; (d) Hackney carriage tax; (e) Tax on vehicles.	Ditto ditto.
81	Unao ...	(a) License tax on trades; (b) House tax; (c) Hackney carriage tax.	(a) and (c) As per sanctioned rates; (b) at 7½ per cent. on the annual rental.
82	Rae Bareilly ...	Octroi ...	As per sanctioned rates.
83	Sitapur ...	(a) Octroi; (b) License tax on trades; (c) House tax; (d) Compound or site tax; (e) Hackney carriage tax; (f) Tax on hand carts.	(a), (c), and (f) As per sanctioned rates; (b) this is a tax on weighmen levied at the rate of Rs. 5 per mensem for the 1st month and Rs. 4 per mensem for every succeeding month; (c) at a rate of 2½ per cent. on the annual value; (d) at Rs. 4 per annum per acre.
84	Khairabad ...	Octroi ...	As per sanctioned rates.
85	Hardoi ...	(a) License tax on trades; (b) House tax.	(a) and (b): Both these taxes cannot be assessed on the same person; the tax which falls the heavier is levied. The license tax rate is fixed at 2½ per cent. on net annual profits; while the house tax assessment must not exceed 6 per cent. of the annual value.

APPENDIX Q—(concluded).

Serial number.	Name of Municipality.	Mode of assessment in vogue.	Rates at which the taxes are levied.
86	Shahabad ...	(a) License tax on trades; (b) House tax.	(a) At a rate not exceeding 5 per cent. on net annual profits; (b) at varying rates.
87	Sandila ...	Octroi	As per sanctioned rates.
88	Sandi ...	(a) License tax on trades; (b) House tax.	(a) This includes a tax on weighmen levied at the rate of Rs. 24 per annum, and a tax of 5 per cent. on net annual profits on other traders; (b) at a rate of 5 per cent. of the annual value.
89	Pihani ...	Ditto ditto ...	(a) This comprises a tax on weighmen levied at the rate of Rs. 24 per annum, and a tax not exceeding 5 per cent. on net annual profits levied on all other persons carrying on trades; (b) at varying rates determined by an Assessing Committee.
90	Lakhimpur ...	Ditto ditto ...	(a) This is a tax levied from weighmen at the rate of Rs. 24 per annum; (b) at varying rates determined by an Assessing Committee.
91	Muhamdi ...	Ditto ditto ...	Ditto ditto.
92	Fyzabad ...	(a) Octroi; (b) Tax on vehicles; (c) Hackney carriage tax.	As per sanctioned rates.
93	Tánda ...	Tax according to circumstances and property.	Ditto ditto.
94	Gonda ...	(a) Octroi; (b) Tax according to circumstances and property; (c) Hackney carriage tax.	Ditto ditto.
95	Nawábganj ...	Tax according to circumstances and property.	Ditto ditto.
96	Utraula ...	Ditto ditto ...	Ditto ditto.
97	Balrámpur ...	Ditto ditto ...	Ditto ditto.
98	Bahraich ...	Octroi	Ditto ditto.
99	Nánpára ...	Ditto	Ditto ditto.
100	Bhinga ...	House tax	Ditto ditto.
101	Sultánpur ...	(a) Octroi; (b) License tax on trades.	(a) As per sanctioned rates; (b) this is a tax on weighmen, daláls, and arhatias levied at the rate of Re. 1 per mensem from each weighman and dalál and Rs. 4 per mensem from each arhatia.
102	Bela (Partábgarh) ...	(a) Octroi; (b) Tax on vehicles ...	As per sanctioned rates.
103	Nawábganj (Bara Banki).	(a) Octroi; (b) Tax on vehicles; (c) Tax on animals; (d) Hackney carriage tax.	Ditto ditto.

REPORT
ON
Municipal Taxation and Expenditure
IN THE
NORTH-WESTERN PROVINCES AND OUDH

DURING THE YEAR ENDING 31ST MARCH 1896.



ALLAHABAD:
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1897.

REPORT

ON

Municipal Taxation and Expenditure

IN THE

NORTH-WESTERN PROVINCES AND OUDH

For the year 1895-96.

No. $\frac{144}{\text{XI-48A}}$ OF 1897.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 26th January 1897.

READ—

Reports on the working of municipalities in the North-Western Provinces and Oudh during the year 1895-96, with the reviews by the Commissioners of Divisions, and the orders passed by the Government in the case of each municipality.

OBSERVATIONS.—During the year under review two Acts affecting municipal administration were passed by the Legislative Council of the North-Western Provinces and Oudh: Act I of 1895 amending Acts XV of 1873 and XV of 1883 (the North-Western Provinces and Oudh Municipalities Acts) and Act II of 1895 amending Act I of 1891 (the North-Western Provinces and Oudh Water Works Act). The object of these Acts was chiefly to define the jurisdiction and procedure of courts in regard to appeals from the assessment and levy of taxes under the Municipalities and Water Works Acts.

2. The number of municipalities in these Provinces remained the same as last year, *viz.*, 103. The municipality of Naini Tal and five municipalities in the districts of Jhānsi and Jalaun, *viz.*, Jhānsi, Lalitpur, Kalpi, Kunch and Orai, are administered by Committees constituted under Act XV of 1873; the total population of these municipalities, according to the last census, being 112,025. The remaining 97 municipalities, with a total population of 3,137,377, are managed by Municipal Boards under Act XV of 1883.

3. The dates of establishment of the various municipalities are given in appendices A.—D., the oldest being the hill stations of Naini Tal and Mussoorie, where municipal government was introduced in 1850.

4. The classification of the municipalities according to population is as below :—

	No.
Over 100,000	7
Between 50,000 and 100,000	10
„ 10,000 and 50,000	59
Below 10,000	27
Total	103

The population ranges from 267,910 in Lucknow and 211,586 in Benares, to 5,306 in Shāhdera and 5,441 in Pilkhua in the Meerut district.

Number of actual voters.

5. Seats were contested in 52 municipalities. Judging by the proportion of voters recorded to the number of electors on the register, the greatest interest in the elections was shown in the Hardwár Union, Roorkee, Baraut, Nagina, Sháhjahánpur, Gházipur, Lucknow and Fyzabad municipalities. In the last named city no less than 1,373 out of 1,670 electors recorded their votes. A want of interest in the elections was most noticeable in—

Mainpuri, where only ...	...	11.0	per cent. of the electors voted.
Sambhal „ ...	...	1.1	ditto ditto.
Bánda „ ...	...	8.3	ditto ditto.
Unao „ ...	...	3.9	ditto ditto.

Chairmen.

6. The District Magistrates in the following six important municipalities are *ex-officio* chairmen of the Boards:—

Agra,	Benares,
Allahabad,	Lucknow,
Bareilly,	Moradabad.

In all the other municipalities to which Act XV of 1883 applies, the chairmen are elected by the Boards. In 83 municipalities the District Magistrate has been elected, and in six outlying towns the tahsildár. The municipality of Fyzabad has for many years been administered by a Board presided over by a non-official chairman, but the district officers are the chairmen in the case of all other municipalities at the headquarters of districts.

Constitution of Boards and Committees.

7. The following table shows the constitution of the Boards and Committees in each Division at the close of the year :—

Division.	<i>Ex-officio.</i>	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
Meerut ...	1	46	279	326	61	265	51	275
Agra ...	1	48	179	228	40	188	22	206
Rohilkhand ...	4	56	239	299	49	250	24	275
Allahabad ...	25	41	111	177	43	134	34	143
Benares ...	1	16	89	106	14	92	11	95
Gorakhpur ...	...	8	29	37	6	31	4	33
Kumaun ...	4	10	20	34	12	22	12	22
Lucknow ...	1	35	160	196	41	155	21	175
Fyzabad ...	...	39	157	196	43	153	16	180
Total ...	37	299	1,263	1,599	309	1,290	195	1,404

8. With few exceptions the meetings of the Boards and Committees were regularly held; the average number of meetings being 20.6 as compared with 22.5 in 1894-95. The average number of members on each Board was, as in the previous year, 15; but the average number present at each meeting has decreased from 8.9 to 8.5, the average attendance at each meeting throughout the Province being 54.7 per cent. of the total number of members.

The best attended meetings were held at—

					<i>Percentage of members present on an average.</i>
Sandi	...	...	...	...	100.0
Chunár	...	...	...	...	91.6
Brindaban	...	...	...	...	81.8
Lalitpur	...	...	...	...	80.0
Roorkee	...	...	...	...	75.0
Budaun	...	...	...	...	72.7
and the worst were at—					
Naini Tal	...	...	...	...	33.3
Hardoi	...	...	...	...	37.5
Bánda	...	...	...	...	38.07
Háthras	...	...	...	...	40.0

The following municipalities held less than 12 meetings during the year:—

					<i>No. of meetings.</i>
Firozabad	...	...	...	...	11
Chánpur	...	...	...	...	11
Ujhani	...	...	...	...	11
Muhamdi	...	...	...	...	11
Chunár	...	...	...	...	10
Lakhimpur	...	...	...	...	10
Bulrámpur	...	...	...	...	9
Kashipur	...	...	...	...	7

These are all small municipalities with comparatively little work for disposal. These figures, moreover, relate to meetings of the full Boards only. The great bulk of the work of the Boards is in most cases transacted by small sub-committees; these meet at frequent intervals and dispose of routine business, the amount of which in the larger municipalities makes heavy demands on the time and zeal of members. The energy with which individual members have devoted themselves to this duty, and also to the work of inspection and supervision, has been acknowledged in many of the reports which have come before the Government.

9. The octroi schedules of the undermentioned Municipalities were revised :—

Tilhar.
Bela (Partábgarh).
Gorakhpur.

Revision of octroi schedules and other taxation.

The revised schedule of the Gorakhpur Board was based on the model schedule in use in the Central Provinces and was the subject of considerable discussion before it was finally passed. It should to some extent serve as a model to other municipalities whose octroi schedules come under revision.

Taxes on tobacco growers were imposed in the Budaun and Khairabad municipalities, as tobacco is extensively cultivated in these towns within the municipal limits and cultivators can claim refunds of octroi duty when exporting it. A tax on vehicles, and on animals used for riding or driving, was introduced in Baraut, and a tax on weighmen in

Bahraich. This tax is in force in several Oudh municipalities (which in a number of cases are proprietors of the intra-municipal bazárs) and is designed to enable the Boards to provide for the orderly conduct of trade. The Government has accordingly in several instances refused to sanction the levy of more than a moderate licensing fee, and has also vetoed proposals, based on the custom prevailing in rural bazárs, for leasing weighment rights to contractors.

The Dehra municipality was authorized to levy a conservancy tax on houses outside the limits of bazárs in the municipality. The municipalities of Fatehpur, Mirzapur, Bareilly and Bahraich also made minor additions to their octroi schedules. In the municipality of Cawnpore the octroi tax which had been introduced to meet the increased expenditure required for the maintenance of the water-works was abolished, with effect from 1st March 1896, and was replaced by a tax on loaded vehicles and pack animals entering the municipality, and by a tax on all consignments received within municipal limits by rail. This latter tax is collected by the railway establishment.

In Cawnpore, Mirzapur and Benares the duty on *mahua* was reduced; and in the last named place a tax on persons entering or leaving the limits of the Benares municipality by rail was imposed with the previous sanction of the Governor-General in Council. This tax brought in a net income to the municipality of Rs. 27,736 during the eight months in which it was in force. It has been suggested that the tax has affected the railway passenger traffic between Benares and the stations in the immediate neighbourhood, and the question of preventing any such interference with the traffic is still under consideration.

Rules and Bye-laws.

10. It was noticed in the report for 1894-95 that, with the object of enabling municipal authorities to more effectively check the spread of epidemic diseases, the Government had suggested rules requiring that prompt notice should be given of the occurrence of cases of cholera or small-pox, and that the rules in question were adopted by 52 municipalities. During the year under report 30 other municipalities have adopted the rules. Rules for controlling the slaughter of cattle for human consumption with due regard for sanitary precautions were also adopted during the year under report by 25 municipalities.

Registration of sales of cattle.

Seventeen municipalities framed rules during the year under report for the voluntary registration of sales of cattle in municipal markets, with a view to checking cattle thefts and to protecting *bond fide* purchasers.

Lodging House Act.

11. Rules under the Lodging House Act (I of 1892) were framed by the Naini Tal Municipality to which the Act had been extended in March 1894. Some difficulty has been experienced in Benares and elsewhere in the effective working of this Act, and a report on the subject from Benares is now under the consideration of the Government.

Revision of boundaries.

12. The boundaries of the Hardwár Union, Bela (Partábgarh), Lalitpur, Sambhal, Benares and Bánda municipalities were revised during the year under report.

13. The income and expenditure and the opening and closing balances of the municipalities in each Division are given below :--

Division.	Opening balance.	Income during the year.	Total funds available for disposal.	Total expenditure.	Closing balance.
Meerut	1,37,847	14,95,107	16,32,954	11,98,261	4,34,693
Agra	1,56,882	6,41,311	7,98,193	7,21,933	76,260
Rohilkhand	1,03,683	5,16,190	6,19,873	5,29,979	89,894
Allahabad	9,10,767	8,46,603	17,57,370	9,67,425	7,89,945
Benares	4,67,532	8,31,814	12,99,346	7,48,154	5,51,192
Gorakhpur	10,085	85,506	95,591	83,460	12,131
Kumaun	16,521	1,17,989	1,34,510	1,25,924	8,586
Lucknow	4,62,854	5,52,469	10,15,323	8,27,759	1,87,564
Fyzabad	54,351	2,05,881	2,60,232	1,97,560	62,672
Total	23,20,522	52,92,870	76,13,392	54,00,455	22,12,937

14. The largest balances at the beginning of the year were held by undermentioned municipalities :—

	Rs.
Cawnpore	8,20,108
Lucknow	4,35,874
Benares	4,16,350
Agra	75,215
Allahabad	47,716
Fyzabad	35,727

and the following had the largest balances at their credit at the close of the year :—

	Rs.
Cawnpore	6,92,220
Lucknow	1,60,002
Benares	5,05,094
Allahabad	45,948
Fyzabad	40,353
Meerut	3,13,429
Mussoorie	42,558

The balance of nearly seven lakhs of rupees, which was to the credit of the Cawnpore municipality at the close of the year, included a sum of over four and a half lakhs (according to the accounts at present furnished) on account of the unexpended balance of the grant of six lakhs made some years ago by the Government for sewerage works. The disposal of the large balance was the subject of correspondence during the year, and it was finally decided that, as the money was not required at once, a sum of five lakhs might be repaid to Government in part liquidation of the water-works loan, on the Board's undertaking to replace the sum by contracting a fresh loan when funds are required for the prosecution of the sewage and drainage scheme. In Lucknow the balance with which the year opened has been considerably reduced by an expenditure during the year under report of Rs. 2,80,147 on the water-supply scheme. The closing balance in Meerut includes the sum of Rs. 2,76,036, being the

unexpended balance of the water-works loan which, with a sum of one lakh received on 1st April 1896, will be paid away during the current year. In Benares the closing balance has since been reduced by the repayment of two lakhs towards the principal of the water-works loans' account.

15. The income of the municipalities was derived from the following sources:—

	Rs.
Municipal rates and taxes	34,05,636
Realizations under special Acts	86,639
Revenue derived from Municipal property and powers apart from taxation	6,12,892
Grants and contributions (for general and special purposes)	64,668
Miscellaneous	89,360
Loans and other extraordinary items	10,33,675
Total	52,92,870

Forms of taxation.

16. The municipalities of these Provinces rely for their income chiefly on the proceeds of octroi duties. This form of taxation was in force during the year 1894-95 in 83 out of 103 municipalities, but was withdrawn from Sháhdera and Mowana in the Meerut district during the year under report. In 27 towns no further form of taxation is resorted to. The 20 municipalities in which it had hitherto been found practicable to dispense with octroi were, with the exception of Dehra, Mussoorie and Roorkee, unimportant places in which a very low rate of taxation, amounting in most cases to less than 6 annas per head of the population, was sufficient for the requirements of municipal administration. It has now been decided to introduce octroi into the Roorkee municipality, as the income at present obtained is too small for the purposes of efficient sanitary administration; and proposals for the introduction of the tax into the Roorkee cantonments have also been made—the management in the municipality and cantonments to be in the hands of a Joint Committee constituted under section 26, Act XV of 1883. The incidence of direct taxation was lowest in the following municipalities:—

	As. p.
Bhinga	1 6
Mohamdi	2 11
Ballia	3 1
Sháhdera	3 9
Balrámpur	4 0

The taxes other than octroi in force were:—

	Municipalities.
Tax on houses and lands	22
„ animals and vehicles	23
„ professions and trades	37
Tolls on roads and ferries	6
Water-rate	3
Conservancy (including scavenging and latrine rates)	3

Tax on visitors	...	...	...	...	2
„ jinrickshaws	...	...	...	...	1
„ horses and dogs	...	...	...	...	1
„ servants	...	...	...	...	3
„ stalls	...	...	...	...	1
„ sites	...	...	...	...	1
Tax according to circumstances and property	...	...	...	...	13

17. Octroi yielded a total gross income of Rs. 34,20,656 as compared with Rs. 35,04,556 in 1894-95. The total net income realized from this source after deducting refunds was Rs. 27,36,152 or 82·7 per cent. of the total realizations from municipal rates and taxes, as compared with Rs. 27,73,166 or 81 per cent. in the previous year. There was thus a falling off of Rs. 37,014 ; increases in the Meerut, Agra, Gorakhpur, Kumaun and Lucknow Divisions being more than counterbalanced by decreases in the other four Divisions.

Octroi:

The net yield of octroi in the year 1893-94 amounted to Rs. 26,33,650, or Rs. 1,39,516 less than in 1894-95, when unfavourable agricultural conditions led to an unusual expansion of the import trade in grain, as stated in the report for that year. These conditions have unfortunately continued to prevail and explain why receipts from octroi are still considerably in excess of the normal figure.

The following statement compares the net receipts for the past two years under the different classes of articles on which octroi was levied:—

		1894-95.	1895-96.
		Rs.	Rs.
Class .	I (Articles of food and drink)	16,74,814	16,13,722
„	II (Animals for slaughter)	1,10,561	1,21,454
„	III (Fuel, lighting and washing)	1,63,959	1,73,263
„	IV (Building materials)	1,59,951	1,79,186
„	V (Drugs, gums and spices)	1,81,189	1,75,706
„	VI (Tobacco)	85,574	60,502
„	VII (Cloth)	3,15,276	3,26,966
„	VIII (Metals)	81,842	85,353
Total		27,73,166	27,36,152

The only noticeable differences fall under classes I and VI. The net receipts under class I in 1893-94 amounted to a little over 15 lakhs and during that year 22 per cent. of the gross octroi on grain was refunded. In 1894-95 the gross receipts amounted to nearly 16½ lakhs, and refunds on grain amounted to over 26 per cent. of the gross receipts. The continuance in some degree of the conditions prevailing in 1894-95 led, as already explained, to the receipts being maintained at the high figure of 16 lakhs, while refunds (24 per cent.) remained considerably above the average. The fall in the receipts from octroi on tobacco is noticeable. The net average consumption of this article, which in 1893-94 stood at 9 chattaks above the Government standard of four seers per head of the population within municipal limits, has now fallen to three seers one chattak. A number of municipalities have in recent years imposed a tax on cultivators of tobacco within municipal limits, where such cultivation had been found to cause a serious loss in the municipal revenue from the octroi on tobacco.

Refunds.

18. The following figures show the gross imports of the principal articles of consumption and the quantity or value on which refunds were paid:—

		(a) Gross imports.	(b) Quantity or value on which refunds were paid.	(c) Percentage of (b) to (a).
		Mds.	Mds.	
Grain	... { 1894-95	... 3,45,15,250	92,74,656	26·6
	... { 1895-96	... 2,93,54,639	71,06,336	24·2
Refined sugar	... { 1894-95	... 7,18,262	2,20,525	30·7
	... { 1895-96	... 7,88,443	2,82,591	35·8
Unrefined sugar,	... { 1894-95	... 18,92,156	3,24,632	17·2
	... { 1895-96	... 19,26,490	4,66,150	24·1
Ghi	... { 1894-95	... 3,39,393	41,089	12·1
	... { 1895-96	... 3,18,756	1,38,198	43·4
Oil	... { 1894-95	... 4,92,130	2,68,214	54·5
	... { 1895-96	... 3,17,483	97,696	30·7
Tobacco	... { 1894-95	... 3,97,390	78,701	19·8
	... { 1895-96	... 2,95,068	63,466	21·5
		Rs.	Rs.	
Drugs, gums, etc.,	... { 1894-95	... 60,18,363	14,03,775	23·3
	... { 1895-96	... 44,66,708	8,17,404	18·3
Cloth	... { 1894-95	... 2,56,21,633	55,29,718	21·5
	... { 1895-96	... 2,50,15,710	45,84,277	18·3
Metals	... { 1894-95	... 65,13,392	16,39,251	23·6
	... { 1895-96	... 59,68,378	14,39,977	24·1

The variation in the percentage refunded on grain has already been noticed. The percentage of duty refunded in 1893-94 on refined sugar amounted to 49·1 per cent. and on unrefined sugar to 21·4 per cent. The variations of the last two years in the figures for ghi and oil are also remarkable, and in the case of sugar and ghi it is further noticeable that these variations have not been accompanied by any very marked change in the average consumption. It cannot be said that they are adequately explained by the causes commonly assigned by individual Boards. The total sum paid in refunds of octroi duty amounted to Rs. 6,84,504 as compared with Rs. 7,31,390 in the preceding year and Rs. 6,76,445 in the year 1893-94. The maximum variation in the total refunds in the course of three years thus amounts to 8 per cent. only.

19. The net average consumption of the articles for which standards have been fixed by the Government was as follows:—

			1894-95.	1895-96.	Government standard.
			Mds. s. ch.	Mds. s. ch.	Mds. s. ch.
Grain	...	...	8 13 14	7 16 15	7 0 0
Sugar	...	...	1 0 7	0 39 12	0 33 0
Ghi	...	...	0 3 15	0 3 11	0 4 0
					0 2 8
Oil	...	...	0 2 15	0 3 10	to
					0 3 8
Tobacco	...	...	0 4 3	0 3 1	0 4 0
			Rs. a. p.	Rs. a. p.	Rs. a. p.
					1 0 0
Drugs; gums, spices, etc.	...	...	1 8 5	1 3 5	to
					1 4 0
					5 0 0
Cloth	...	...	6 10 10	6 3 6	to
					8 0 0
					1 8 0
Metals,	...	...	1 9 9	1 8 2	to
					2 0 0

The effect of the abnormal conditions which prevailed during the year is observable in the somewhat high incidence of consumption of grain. In particular cases it was very marked. At the important distributing centres the large imports which passed through brought in a considerable gross octroi revenue. Much of the grain was subsequently exported to villages where there was a dearth of grain, in quantities so small that refunds were not claimed. Thus net octroi receipts were also above the normal. The consumption of grain in 20 out of the 81 municipalities levying octroi exceeded 8 mds. per head, the incidence being highest in Dhampur (15 mds. 38 s. 9 ch.) and in Rae Bareli (13 mds. 19 s. 6 ch.). Where the incidence of consumption has been uniformly high through a series of years, the attention of the Boards concerned has been drawn to the necessity for such modifications in their octroi schedules and in the procedure for obtaining refunds as will ensure the adequate protection of through trade. Thus gram was exempted from octroi in Dhampur towards the close of the year under report, though too late to produce much effect on the year's figures. In Chandausi, another trade centre, the incidence of consumption in the previous year was over 15½ maunds in the case of grain, and the statistics indicated the taxation of through trade on other articles also. There was some improvement in the figures for the year under report, and the Board have at present under their consideration proposals for remitting the tax on the articles where excesses have been most marked. In the small town of Kosi, the administration of octroi has for some years past been entirely unsatisfactory. The volume of trade passing through the town is so considerable as compared with the actual requirements of the residents, that it was estimated that in the case of grain it would be necessary if the refund system were properly worked for the municipality to refund the duty on 80 out of every 100 mannds on which the tax was levied. The Government accordingly directed the discontinuance of the octroi on first and second class grains, pending an investigation into the question of substituting for octroi some form of taxation better suited to the circumstances of the place.

20. The receipts from taxes other than octroi are compared in the table below with those of 1894-95 :—

Taxes other than octroi.

	1894-95.	1895-96.	Difference.
(1) Tax on houses and lands	1,09,623	1,09,822	+ 199
(2) „ animals and vehicles	45,756	51,421	+ 5,665
(3) „ professions and trades	1,46,445	1,03,874	—42,571
(4) Tolls on roads and ferries	46,933	81,180	+ 34,247
(5) Water-rate	1,82,026	1,91,915	+ 9,889
(6) Conservancy (including scavenging and latrine rates)	19,318	20,031	+ 713
(7) Visitors' tax	19,097	49,589	+ 30,492
(8) Jinrickshaw tax	520	520	...
(9) Horse and dog tax	2,104	2,414	+ 310
(10) Servants' tax	7,971	8,976	+ 1,005
(11) Stall tax	47	87	+ 40
(12) Site tax	9,637	9,274	—363
(13) Tax according to circumstances and property... ..	35,083	40,381	+ 5,298
Total	6,24,560	6,69,484	+ 44,924

The decrease under the tax on professions and trades and the increase in "tolls on roads and ferries" are mainly nominal, as in the figures for 1894-95 an item of Rs. 37,602 was wrongly included under the former

instead of under the latter head.

The increase under the head Visitors' tax represents the proceeds (Rs. 27,736) of the tax on railway passengers at Benares to which reference has already been made.

Incidence of taxation.

21. The total net income derived from taxation by the municipalities in these Provinces amounted to Rs. 34,05,636 as against Rs. 33,97,726 in the previous year. The incidence of taxation per head of population within municipal limits was one rupee and nine pies as compared with one rupee and seven pies in 1894-95. The 11 most heavily taxed municipalities were :—

Incidence of taxation per head of population.			Incidence of taxation per head of population.		
Rs. a. p.			Rs. a. p.		
Mussoorie ...	...	6 9 2	Cawnpore ...	...	1 9 5
Naini Tal ...	...	5 13 2	Almora ...	...	1 4 11
Benares ...	...	1 15 0	Lucknow ...	...	1 3 10
Agra ...	...	1 12 1	Etah... ..	...	1 3 5
Allahabad ...	...	1 10 2	Meerut ...	...	1 3 4
Hardwar Union ...	...	1 10 0			

Receipts from sources
other than taxation.

22. The details of the income derived from sources other than taxation are :—

	Rs.
1. Realizations under special Acts	86,639
2. Rents of lands, houses, sarais, dāk bungalows, &c. ...	2,34,159
3. Sale proceeds of lands and produce of lands, &c. ...	42,476
4. Conservancy receipts (other than taxes and rates) ...	1,10,804
5. Fees and revenue from educational and medical institutions	21,151
6. Ditto markets and slaughter-houses	1,23,560
7. Realizations from the sale of water	20,059
8. Ditto Fairs	12,945
9. Chaukidāri cess	262
10. Copying fees	376
11. Mooring fees	194
12. Acreage and jagir cess	217
13. Registration fees	139
14. Fees for maps	208
15. Fees for stamping weights and measures	1
16. Fines under Municipal and other Acts	35,787
17. Interest of investments	10,509
18. Grants and contributions (for general and special purposes)	64,668
19. Miscellaneous receipts	89,360
20. Loans and other extraordinary items	10,33,675

The differences between the above figures and those for the previous year are not considerable, except in the case of the last three items. Under the last there has been a decrease of over 2½ lakhs.

The municipalities to which loans were granted during the year by the Government were :—

	Rs.		Rs.
Dehra ...	91,000	Agra ...	19,000
Mussoorie ...	38,000	Benares ...	2,00,000
Meerut ...	6,50,000	Kashipur ...	6,500

No loans were raised in the open market.

23. The subjoined table gives the percentage of normal municipal revenue (excluding large grants, loans and sales of securities for expenditure on water-works) spent on the principal branches of the administration during 1895-96:—

Municipal expenditure.

Division.	Normal income of the year excluding the opening balance.	Percentage of income spent on—						
		General adminis- tration.	Public safety.	Public health and con- venience.	Public instruc- tion.	Contri- butions.	Miscel- laneous.	Extra- ordinary and debt.
	Rs.							
Meerut ...	7,01,916	14.3	14.7	51.9	4.5	9.9	5.7	1.8
Agra ...	6,21,241	11.7	15.3	48.8	2.3	6.0	9.4	7.7
Rohilkhand ...	5,11,240	13.9	21.5	55.5	6.8	4.2	0.4	1.1
Allahabad ...	3,36,959	10.4	10.3	49.8	1.6	2.6	15.2	7.1
Benares ...	6,27,043	9.4	12.3	63.9	1.5	2.2	1.5	3.4
Gorakhpur ...	83,066	13.0	15.6	50.3	9.0	5.9	6.1	...
Kumaun ...	99,439	11.9	9.5	65.9	1.3	0.8	12.6	.6
Lucknow ...	5,20,913	11.7	17.4	45.0	3.7	2.6	19.4	4.6
Fyzabad ...	1,92,710	17.0	18.5	57.9	2.8	6.0	0.6	.4
Total ...	41,94,527	12.6	15.0	54.3	3.7	4.4	7.8	2.9

The only noticeable change on the figures of the previous year is the increase of $3\frac{1}{2}$ per cent. in the percentage of expenditure under Public Health and Convenience, due, as the following figures show, to increased expenditure of over $4\frac{1}{4}$ lakhs on account of water-supply and drainage schemes and public works.

The percentage spent on Public Instruction increased from 3.2 per cent. in 1894-95 to 3.7 per cent. in 1895-96. The attention of all Municipal Boards has been called to the necessity of providing on a more liberal scale for the encouragement of primary education.

24. The following abstract shows the chief heads of expenditure, normal and abnormal, with the corresponding charges of the previous year:—

Expenditure under the chief heads.

	1894-95.	1895-96.
1. General administration and collection charges...	4,83,695	5,10,443
2. Public safety ...	5,95,079	6,22,088
3. Public health and convenience—		
(a) Water-supply ...	8,29,523	10,97,305
(b) Drainage ...	3,42,500	4,30,079
(c) Conservancy (including road cleaning and watering and latrines).	8,97,945	8,88,488
(d) Hospitals and dispensaries ...	1,01,015	1,02,938
(e) Vaccination ...	24,715	25,613
(f) Markets and slaughter-houses ...	56,432	47,723
(g) Pounds ...	24,879	23,359
(h) Dāk bungalows and saráis ...	11,050	14,291
(i) Arboriculture ...	43,311	45,845
(j) Registration of births and deaths ...	7,396	7,220
(k) Public Works ...	5,52,232	6,29,913
4. Public instruction ...	1,35,604	1,38,825
5. Contributions to district boards and cantonment funds.	1,79,063	1,97,268
6. Miscellaneous—		
(a) Interest on loans ...	2,04,609	3,92,268

				1894-95.	1895-96.
(b)	Actual cost of work done for private individuals.			1,876	818
(c)	Law charges	...	...	1,929	5,479
(d)	Rents	...	...	1,495	4,205
(e)	Fairs	...	...	15,178	15,614
(f)	Miscellaneous charges	...	...	44,631	26,294
7. Extraordinary and debt—					
(a)	Investments	...	...	8,928	21,805
(b)	Repayment of loans	...	...	88,803	1,46,706
(c)	Advances	...	...	621	2,208
(d)	Deposits	...	...	610	3,381

25. The amounts expended in 1895-96 on water-supply, drainage and other public works by the municipalities of Agra, Meerut, Benares, Cawnpore, Lucknow, Mussoorie, Allahabad, Naini Tal and Dehra, were :—

	Agra.	Meerut.	Benares.	Cawnpore.	Lucknow.	Mussoorie.	Allahabad.	Naini Tal.	Dehra.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Water-supply	89,315	3,73,994	68,693	90,309	2,80,147	15,301	57,314	17,685	85,759
Drainage	54,882	5,760	1,69,855	87,872	2,483	2,020	3,420	1,207	1,320
Public works	32,640	16,041	40,283	58,584	58,333	15,800	33,983	28,838	2,722

Public Works.

26. An account of the working of the water-works and the progress made in the drainage and water-works schemes in the chief towns is given below. With the exception of the temporary breakdown at Benares, to which reference is made below, the working of the various water-works systems has been satisfactory throughout the year under report. The demand for water is rapidly extending, especially at Allahabad and Agra, where at certain seasons of the year a considerable strain on the works is involved in maintaining the supply. At Meerut and Dehra the water-works were successfully completed and started about the end of the year. Financial considerations have for the present prevented the undertaking of similar projects for Fyzabad and other towns which have been under the consideration of the Boards and the Government.

Agra.—The average daily consumption of water rose from 946,722 gallons in 1894-95 to 1,305,158 gallons in 1895-96. The consumption per head rose in the city from 7 gallons to 8·72 gallons, and in cantonments from 3·75 gallons to 6·31 gallons. The cost per 1,000 gallons, excluding interest and sinking fund charges, fell from 2·16 annas to 1·88 annas. Including the above charges, the cost was 4·36 annas. The net expenditure on the maintenance of the works was Rs. 54,898 as against Rs. 46,746 in the previous year. The increase was due to the unusual lowness of the river, the repairs of engines, and the extra pumping required to meet the increased demand for water. The water-supply was laid on to 54 houses during the year, but 76 house connections were closed and the income from house connections fell from Rs. 6,839 to Rs. 5,873. The revenue from the sale of water, however, rose by nearly Rs. 6,000. The capital expenditure on water-works amounted to Rs. 28,347, and on drainage to Rs. 45,419.

Allahabad.—The total quantity of filtered water pumped into the mains rose from 403 to 502 million gallons, of which 43 million gallons were taken by cantonments. The average daily consumption was 1,370,990 gallons as compared with 1,104,146 in 1894-95 and reached the high figure of nine gallons per head per day on the population served by the works. The maintenance charges of the works amounted to Rs. 57,314, and the payments of interest and sinking fund on account of the loan to Rs. 94,546. The cost of water, inclusive of all charges, was thus 4 annas 10 pies per thousand gallons, or nearly one anna less than in the previous year.

Benares. A. Water-works.—The water-supply system worked satisfactorily until the unfortunate breakdown of the pumping engines on the 23rd of February, when the supply was for a short time suspended. Energetic steps were taken to repair the damage and to arrange for the working of the engines until the broken machinery was replaced from England, and precautions have been taken against the recurrence of a similar accident. Notwithstanding the accident, the total consumption of filtered water rose from $457\frac{1}{2}$ to $600\frac{1}{2}$ million gallons, the average daily consumption increasing from $6\frac{1}{4}$ to $7\frac{3}{4}$ gallons a head of the population. The increase in the consumption of water and in the number of house connection which rose from 2,570 to 3,064 gives satisfactory evidence of the growing appreciation of the pure water-supply. The working charges amounted to Rs. 59,917, the incidence of working charges per thousand gallons being one anna six pies. The total charges for interest and repayment of the water-works loan will for the future be Rs. 84,844 a year, and the cost of the water, including charges of this amount for loans, was slightly below four annas per thousand gallons. Owing to the temporary reduction of the repayment charges, Benares now obtains its water-supply at a cheaper rate than any other municipality in the provinces. The receipts from water-rate were Rs. 78,693, and from sale of water, Rs. 4,506.

B. Sewerage works.—The progress made with the drainage works was slower than had been anticipated, but the main sewer is now nearly completed.

Cawnpore. A. Water-works.—No report was submitted by the Resident Engineer, and no account given of the progress made in developing the demand for filtered water, and in preventing resort to polluted sources of supply. The question of the price at which water should be sold is now under the consideration of the Board. The consumption of filtered water during the year was at the rate of 8 gallons per head per day; and the actual cost to the Board of the supply was within a fraction of 5 annas per 1,000 gallons.

B. Sewerage Works.—The correction of defects in the conservancy arrangements was taken energetically in hand, and though the sanitary state of the city still leaves room for much improvement, fair progress was made. The drainage scheme is still under the consideration of the Board, and present arrangements are necessarily of a somewhat tentative character, and have to be considered with reference to future developments.

Dehra.—The water-works were completed, and the water let into the pipes on the 12th March 1896. The cost of the project was Rs. 97,241.

Lucknow.—The total quantity of filtered water pumped into the mains was 270 million gallons, and the average daily consumption rose from 675,000 to 731,000 gallons, of which 604,000 gallons were taken by the city and civil lines. The charges for the water-works were—

	Rs.
Interest and sinking fund (deducting Rs. 46,165 paid on account of 1894-95).	75,946
Maintenance charges	62,233
Total	1,38,179

The cost of supplying water (excluding 41 million gallons of unfiltered water supplied to the Husainabad Gardens) came to a little over eight annas per 1,000 gallons, including all charges on the loan account. The very high cost is due to the fact that the daily supply is much below the quantity for which the engines were designed, and it may be expected to fall as the demand for water develops. At present the consumption of water in the municipality is not quite $2\frac{1}{2}$ gallons per head per day.

Mussoorie and Naini Tal.—There is no record of the actual amount of water supplied from the water-works of these two stations. In Mussoorie, duplicate engines have been provided and a much better supply will be available in future. In Naini Tal, it was necessary to renew certain portions of the engines, which are however unequal to the work thrown on them, especially in a dry season.

Meerut.—The account given of the water-works, which started working shortly after the close of the year, is very satisfactory; and the question of the extension of the supply to Cantonments is now under consideration. It is hoped that the extension will not long be deferred, as the delay, apart from other objections, threatens to throw a heavy and unexpected burden on the provincial finances, owing to the liberal guarantees of assistance given to the Board when the works were in progress.

Other sanitary improvements.

27. The minor sanitary improvements carried out by the Boards do not require detailed notice. The 103 municipalities in the provinces with an aggregate income of 76 lakhs including the opening balance, expended over 21 lakhs on water-supply, drainage, conservancy, markets and slaughter-houses. The expenditure on sanitary objects was thus considerable, and efforts are being made to ensure that it shall be systematic and well-directed. The Government in July 1895 impressed on Municipal Boards the necessity for the more careful regulation of municipal burial grounds, in view of the danger to public health involved in the practice of burying the corpses of persons who had died of cholera or other infectious diseases close to the inhabited area or to sources of water-supply. It is satisfactory to notice that the question has been seriously taken up by the majority of the municipalities, and on the advice of the Civil Surgeons many of the most insanitary burial grounds have been closed.

Notice of the general statements. Liabilities of Boards.

28. *Appendix G.*—The total gross liabilities of the municipalities were Rs. 91,12,618 and the total claims Rs. 70,231: the net amount of debt was thus Rs. 90,42,387 as against Rs. 83,23,876 in the preceding year.

29. *Appendix H.*—The grants made to municipalities from Provincial and Local Funds aggregated Rs. 83,059 as against Rs. 91,736 in 1894-95. The grants were almost the same as last year except in the case of Naini Tal, which received Rs. 11,000 in full payment of the grant made by Government of Rs. 15,000 for Miscellaneous Public Improvements.

Grants from Provincial Funds.

30. *Appendix J.*—This return shows the mode of conservancy, &c., adopted in each municipality. The cost of the conservancy establishment amounted to Rs. 7,88,179 as compared with Rs. 7,80,021 in the previous year.

Conservancy.

31. *Appendix K.*—The expenditure incurred by municipalities on account of education was Rs. 1,30,875 as against Rs. 1,29,450 in 1894-95. There were 318 educational institutions with 30,076 pupils supported or aided by municipalities as compared with 316 institutions and 33,642 pupils in the year preceding. The expenditure shown in this appendix as "Educational" does not include the contributions made by municipal bodies to district boards on account of the maintenance of intra-municipal schools and dispensaries, which are managed by district boards and not by the municipalities. These contributions amounted in all to Rs. 1,05,262, a portion of which sum should be added to obtain the true expenditure on education. The necessity for increasing their grants to the support of education has been pressed upon the municipalities during the current year.

Education.]

32. *Appendices L. and M.*—The transactions of the municipalities in respect of loans granted to them by the Government and those raised outside the Government account are given in these appendices.

Loans.

33. *Appendix N.*—The statistics of the vaccine operations for the year under report will be found in this appendix. The number of successful vaccinations has increased from 109,373 to 115,657, and the total number of persons vaccinated from 124,994 to 135,465. The results thus show an appreciable improvement on those of the previous year. The Vaccination Act is now in force in all the municipalities of these provinces.

Vaccination.

34. *Appendix O.*—The statistics of births and deaths during the past two years are compared in the following statement:—

Registration of vital statistics.

		Births.	Ratio of births per mille of population.	Deaths.	Ratio of deaths per mille of population.
1895-96	...	125,321	38.56	121,051	37.25
1894-95	...	121,694	37.24	146,882	44.94

The death-rate decreased from 44.94 to 37.25, while the birth-rate slightly increased. The year was thus, on the whole, a healthy one. An epidemic of influenza and pneumonia caused excessive mortality in Deoband, and the Sanitary Board has been asked to advise the municipality as to the measures required to improve the sanitary condition of the town.

35. *Appendix P.*—The total of the investments held by the Boards was Rs. 1,75,200 as compared with Rs. 1,88,900 in 1894-95. Of the former sum Rs. 57,030 represent the amount of the invested sale-proceeds of nazul lands.

Invested funds.

36. The annual report of each municipality has been separately reviewed by the Government and orders passed on all points of importance. In individual cases it has been necessary to criticise unfavourably a backwardness on the part of Boards in initiating and carrying out reforms, a want of energy in protecting and developing the sources of municipal income, and a tendency to allow municipal taxation to degenerate into a transit duty. But taken as a whole, the results show progress in municipal self-government. The standard of municipal administration has risen in recent years, and the recognition of the necessity for improving the sanitary surroundings of the urban population has, especially in the larger cities, made the work of the Boards much more onerous and complex than before. The Lieutenant-Governor observes with satisfaction that widening responsibilities have stimulated the interest taken by the members of Boards in their work, and that the increasing difficulties of municipal administration have been met with increased intelligence and energy.

ORDER.—Ordered that a copy of this Resolution be forwarded to all Commissioners of Divisions for information, and communication to the Chairmen of the Municipal Boards and the Presidents of the Municipal Committees in their respective Divisions.

By order, &c.,

J. O. MILLER,

Secy. to Govt., N.-W. P. and Oudh.

STATEMENT NO. I OF 1895-96.

Abstract Statement No. I showing the constitution of Municipal Boards Committees.

I.				II.			
Number of Municipalities under Act XV. of 1873	...	6		Number of Municipalities under Act XV. of 1883	...	97	
Population within municipal limits	...	1,12,025		Population within municipal limits	...	31,37,377	
Number of towns of which the Municipal Committees are—				Number of towns of which the Municipal Boards are—			
(a) Appointed by election	...	3		(a) Elected	...	5	
(b) Ditto ditto or partly by nomination	...	3		(b) Elected and appointed	...	89	
(c) Ditto by nomination only	...	3		(c) Appointed	...	3	
Aggregate number of members of Municipal Committees—				Aggregate number of members of Municipal Boards—			
(a) <i>Ex-officio</i>	...	25		(a) <i>Ex-officio</i>	...	12	
(b) Elected members	...	24		(b) Elected	...	1,239	
(c) Nominated members	...	35		(c) Nominated	...	264	
Of the above—				Of the above—			
(d) Officials	...	44		(d) Officials	...	365	
(e) Non-officials	...	40		(e) Non-officials	...	1,250	
(f) Europeans	...	24		(f) Europeans	...	171	
(g) Natives	...	60		(g) Natives	...	1,344	

STATEMENT NO. II OF 1895-96.

Abstract Statement No. II, showing the system of Taxation in force, and giving the Provincial totals of Income.

System of taxation—		Municipalities	Totals of income.		Rs.	Realizations under special Acts		Rs.
(a) Octroi in force in	...	81	(a) Octroi, Class I	...	16,13,722	Revenue derived from	...	86,639
(b) Tax on houses and lands in force in	...	22	Ditto, II	...	1,21,454	Municipal property and powers apart from taxation	...	6,12,892
(c) Ditto animals and vehicles in force in	...	22	Ditto, III	...	1,73,263	Grants and contributions (for general and special purposes)	...	64,668
(d) Ditto professions and trades in force in	...	37	Ditto, IV	...	1,79,186	Miscellaneous	...	89,360
(e) Tolls on roads and ferries in force in	...	6	Ditto, V	...	1,75,706	Extraordinary and debt	...	10,33,675
(f) Water-rate in force in	...	3	Ditto, VI	...	60,502	Total income of the year, excluding opening balance	...	52,92,870
(g) Conservancy (including scavenging and latrine rates) in force in	...	3	Ditto, VII	...	3,26,966	Total income of the year including the opening balance	...	76,13,392
(h) Visitors' tax in force in	...	2	Ditto, VIII	...	85,353	Incidence of taxation per head of population	...	1 0 9
(i) Jinrickshaw tax in force in	...	1	(b) Tax on houses and lands	...	1,09,822	Incidence of income per head of population	...	1 10 0
(j) Horse and dog tax in force in	...	1	(c) Tax on animals and vehicles	...	51,421			
(k) Servants' tax in force in	...	3	(d) Tax on professions and trades	...	1,03,874			
(l) Stall tax in force in	...	1	(e) Toll on roads and ferries	...	81,180			
(m) Site tax in force in	...	1	(f) Water-rate	...	1,91,915			
(n) Tax according to circumstances and property in force in	...	13	(g) Conservancy (including scavenging and latrine rates)	...	20,031			
			(h) Visitors' tax	...	49,589			
			(i) Jinrickshaw tax	...	520			
			(j) Horse and dog tax	...	2,414			
			(k) Servants' tax	...	8,976			
			(l) Stall tax	...	87			
			(m) Site tax	...	9,274			
			(n) Tax according to circumstances and property	...	40,381			

STATEMENT NO. III OF 1895-96.

Abstract of Statement No. III, giving the Provincial totals of Expenditure.

General Administration and Collection charges.		Rs.			Rs.
(a) General administration (a) Office establishment, inspection, Honorary Magistrates' establishment, &c.	...	1,44,952	(e) Vaccination	...	25,613
(b) Collection of taxes, including bonded ware houses, establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.	...	3,34,463	(f) Markets and slaughter-houses	...	47,723
(c) Collection of tolls on roads and ferries &c.	...	631	(g) Pounds	...	23,359
(d) Survey of land	...	3,733	(h) Dāk bungalows and sarais	...	14,291
(e) Refund	...	22,904	(i) Arboriculture, public gardens and experimental cultivation	...	45,845
(f) Pensions and gratuities	...	3,760	(j) Registration of births and deaths	...	7,220
<i>Public safety.</i>			(k) Public works	...	6,29,913
(a) Fire (establishment, purchase of fire-engines, buckets, repairs, &c.)	...	2,394	Public Instruction	...	1,88,825
(b) Lighting (establishment, purchase of clothing, oil, repairs, &c.)	...	1,42,024	Contributions	...	1,97,548
(c) Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	...	4,76,362	<i>Miscellaneous.</i>		
(d) Rewards for the destruction of wild animals and snakes	...	1,308	(a) Interest on loans	...	52,835
<i>Public health and convenience.</i>			(b) Actual cost of work done for private individuals	...	818
(a) Water-supply { Capital outlay ... 7,59,415 Establishment, repairs, &c. ... 3,97,890			(c) Miscellaneous	...	51,591
(b) Drainage { Capital outlay ... 3,50,986 Establishment, repairs, &c. ... 79,093			<i>Extraordinary and Debt.</i>		
(c) Conservancy (including road cleaning and watering) and latrines	...	8,88,488	(a) Investments	...	21,805
(d) Hospitals and dispensaries	...	1,02,938	(b) Repayment of loans	...	1,46,706
			(c) Advances	...	2,208
			(d) Deposits	...	3,881
			Total, Expenditure		54,00,455
			Closing balance		22,12,937
			GRAND TOTAL		76,13,392

STATEMENT I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh, during the year ending 31st March 1896.

1	2	3	4	5	6								7
Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Dehra ...	1	Dehra ...	Act XV of 1888.	21,881	...	3	16	19	6	13	8	11	
	2	Mussoorie ...		10,086	1	2	10	13	1	12	12	1	
Saharanpur ...	3	Saharanpur ...		63,194	...	4	16	20	3	17	6	14	
	4	Hardwar Union ...		29,125	...	2	13	15	3	12	2	13	
	5	Deoband ...		19,250	...	2	13	15	3	12	1	14	
Muzaffarnagar,	6	Roorkee ...		14,291	...	2	10	12	3	9	2	10	
	7	Muzaffarnagar ...		18,166	...	4	13	17	4	13	1	16	
	8	Kandhla ...		9,487	...	3	13	16	1	15	...	16	
Meerut ...	9	Kairana ...		18,420	...	2	13	15	1	14	...	15	
	10	Meerut ...		119,390	...	4	16	20	3	17	2	18	
	11	Ghaziabad ...		10,193	...	1	10	11	2	9	1	10	
Bulandshahr ...	12	Shahdera...		5,306	...	1	7	8	2	6	1	7	
	13	Baraut ...		6,781	...	1	7	8	2	6	1	7	
	14	Baghpat ...		6,292	...	2	10	12	3	9	1	11	
Aligarh ...	15	Hapur ...		14,977	...	1	10	11	2	9	1	10	
	16	Pilkhua ...		5,441	...	1	7	8	2	6	2	6	
	17	Sardhana...		12,059	...	1	10	11	2	9	1	10	
Muttera ...	18	Mowana ...		8,221	...	1	7	8	2	6	1	7	
	19	Bulandshahr ...		16,931	...	1	7	8	3	5	1	7	
	20	Anupshahr ...		7,952	...	1	7	8	2	6	1	7	
Agra ...	21	Khurja ...		26,349	...	1	10	11	3	8	1	10	
	22	Sikandrabad ...		15,231	...	1	7	8	2	6	1	7	
	23	Koil (Aligarh) ...		61,485	...	3	13	16	2	14	3	13	
Muttera ...	24	Hathras ...		39,181	...	2	13	15	2	13	1	14	
	25	Atrauli ...		15,408	...	...	10	10	1	9	...	10	
	26	Sikandra Rao ...		10,263	...	...	11	11	1	10	...	11	
Agra ...	27	Muttera ...		56,431	...	4	13	17	4	13	2	15	
	28	Brindaban ...		26,000	...	1	10	11	2	9	1	10	
	29	Kosi ...		8,404	1	...	10	11	2	9	1	10	
Agra ...	30	Agra ...		168,662	...	10	24	34	3	31	3	31	
	31	Fatehpur-Sikri ...		6,286	...	8	...	8	2	6	1	7	
	32	Firozabad ...		15,278	...	...	11	11	2	9	1	10	

STATEMENT I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh, during the year ending 31st March 1896.—(continued).

1	2	3	4	5	6								7
Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Farukhabad ...	33	Fatehgarh cum Farukhabad.	Act XV of 1883.	73,009	...	1	28	29	6	23	1	28	
Mainpuri ...	34	Mainpuri		18,551	...	4	13	17	2	15	1	16	
Etawah ...	35	Etawah		38,793	...	3	16	19	4	15	3	16	
Etah ...	36	Etah		7,800	...	4	13	17	3	14	2	15	
	37	Soron		11,265	...	3	13	16	2	14	1	15	
	38	Kasganj		16,050	...	3	13	16	2	14	1	15	
	39	Marehra		7,812	...	5	2	7	3	4	2	5	
Bareilly ...	40	Jalesar		13,420	...	2	13	15	3	12	2	13	
	41	Bareilly		107,785	1	9	27	37	5	32	4	33	
Bijnor ...	42	Bijnor		16,236	...	4	13	17	5	12	2	15	
	43	Chandpur		12,256	...	...	13	13	1	12	...	13	
	44	Dhampur		6,708	...	...	10	10	1	9	...	10	
	45	Nagina		22,150	...	1	13	14	2	12	1	13	
Budaun ...	46	Najibabad		19,410	...	...	13	13	1	12	...	13	
	47	Budaun		35,372	...	5	17	22	4	18	3	19	
	48	Bilsi		5,802	...	8	1	9	4	5	3	6	
	49	Ujhani		7,427	1	2	7	10	2	8	1	9	
Moradabad ...	50	Sahaswan		15,601	...	3	10	13	2	11	1	12	
	51	Moradabad		71,662	...	6	18	24	4	20	2	22	
	52	Chandausi		28,111	...	2	10	12	3	9	1	11	
	53	Amroha		35,230	...	4	13	17	2	15	1	16	
Sháhjahánpur, {	54	Sambhal		37,226	...	1	19	20	1	19	...	20	
	55	Sháhjahánpur		76,977	...	4	19	23	1	22	1	22	
	56	Tilhar		17,265	1	4	13	18	5	13	2	16	
Pilibhít ...	57	Pilibhít		33,799	1	3	13	17	4	13	1	16	
	58	Bisalpur		9,221	...	...	10	10	2	8	1	9	
Cawnpore ...	59	Cawnpore		163,779	...	3	22	25	3	22	5	20	
Fatehpur ...	60	Fatehpur		20,179	...	2	13	15	3	12	1	14	
Bánda ...	61	Bánda		23,071	1	2	18	21	5	16	3	18	
Allahabad ...	62	Allahabad		162,895	1	6	21	28	6	22	9	19	
Jhánsi ...	63	Jhánsi	Act XV of 1873.	53,779	5	16	...	21	5	16	5	16	
	64	Mau Ránipur	Act XV of 1883.	19,675	1	2	13	16	4	12	1	15	

STATEMENT I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh, during the year ending 31st March 1896—(continued).

1	2	3	4	5	6								7
Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Non-officials.	Officials.	Europeans.	Natives.	
Jalaun ...	65	Orai ...	Act XV of 1873.	8,369	6	...	12	18	6	12	3	15	
	66	Kalpi ...		12,713	3	...	6	9	3	6	2	7	
	67	Kunch ...		13,408	3	...	6	9	3	6	2	7	
Jhānsi ...	68	Lalitpur ...	Act XV of 1883.	11,348	5	10	...	15	5	10	3	12	
Benares ...	69	Benares ...		211,586	...	7	18	25	2	23	1	24	
Mirzapur ...	70	Mirzapur ...		84,130	1	2	19	22	3	19	4	18	
	71	Chunar ...	Act XV of 1883.	11,423	...	1	10	11	2	9	1	10	
Jaunpur ...	72	Jaunpur ...		42,819	...	2	13	15	2	13	1	14	
Ghazipur ...	73	Ghazipur ...		44,970	...	4	19	23	2	21	3	20	
Ballia ...	74	Ballia ...		16,372	...	...	10	10	3	7	1	9	
Gorakhpur ...	75	Gorakhpur ...		62,677	...	5	16	21	2	19	2	19	
Azamgarh ...	76	Azamgarh ...		19,442	...	3	13	16	4	12	2	14	
Almora ...	77	Almora ...		6,126	...	...	10	10	3	7	1	9	
Naini Tal ...	78	Naini Tal ...	Act XV of 1873.	12,408	3	9	...	12	7	5	9	3	
	79	Kāshipur ...	Act XV of 1893.	14,717	1	1	10	12	2	10	2	10	
Lucknow ...	80	Lucknow ...	Act XV of 1883.	267,910	1	7	24	32	2	30	5	27	
Unao ...	81	Unao ...		12,831	...	3	16	19	7	12	3	16	
Rae Bareilly ...	82	Rae Bareilly ...		18,798	...	4	19	23	6	17	2	21	
Sitapur ...	83	Sitapur ...		21,380	...	3	10	13	3	10	2	11	
	84	Khaiarbad ...		13,773	...	2	10	12	3	9	2	10	
Hardoi ...	85	Hardoi ...		11,152	...	3	13	16	8	8	3	13	
	86	Shahabad ...		20,153	...	2	13	15	2	13	1	14	
	87	Sandila ...		16,818	...	4	16	20	2	18	...	20	
	88	Sandi ...		9,639	...	1	10	11	2	9	1	10	
	89	Pihani ...		7,993	...	2	7	9	2	7	1	8	
Lakhimpur ...	90	Lakhimpur ...	Act XV of 1883.	8,073	...	2	13	15	3	12	1	14	
	91	Muhamdi ...		6,932	...	2	9	11	1	10	...	11	

(v)

STATEMENT I.—Showing the constitution of the Municipalities in the North-Western Provinces and Oudh, during the year ending 31st March 1896—(concluded).

1	2	3	4	5	6								7
Name of district.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of members of Committee or Board.								Remarks.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
Fyzabad ...	92	Fyzabad ...	Act XV of 1883.	72,686	...	6	18	24	1	23	2	22	
	93	Tanda ...		19,724	...	...	17	17	4	13	1	16	
Gonda ...	94	Gonda ...		14,609	...	4	18	22	7	15	2	20	
	95	Nawabganj ...		9,213	...	1	10	11	2	9	1	10	
	96	Utraula ...		6,625	...	1	10	11	3	8	1	10	
	97	Balrampur ...		14,849	...	...	19	19	2	17	1	18	
Bahraich ...	98	Bahraich ...		24,046	...	3	16	19	5	14	2	17	
	99	Naupara ...		9,322	...	2	10	12	2	10	...	12	
	100	Bhinga ...		5,921	...	...	10	10	2	8	1	9	
Sultánpur ...	101	Sultánpur ...		8,751	...	5	15	20	7	13	2	18	
Partábgarh ...	102	Bela (Partábgarh) ...		6,486	...	12	1	13	3	10	1	12	
Bara Banki ...	103	Nawabganj (Bara Banki).		14,478	...	5	13	18	5	13	2	16	
GRAND TOTAL ...				3,249,402	37	299	1,263	1,599	309	1,290	195	1,404	

STATEMENT II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates and taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra ...	1	Dehra ...	9,397	...	...	...	...
		2	Mussooree ...	15,378	...	...	...	...
	Sahāranpur ...	3	Sahāranpur ...	5,361	21,457	1,807	3,925	5,316
		4	Hardwar Union ...	23,452	15,563	171	1,068	2,616
		5	Deobaud ...	208	4,989	273	951	655
		6	Roorkee ...	1,953	...	...	...	...
	Muzaffarnagar ...	7	Muzaffarnagar ...	6,946	8,768	775	1,007	1,354
		8	Kandhla ...	411	3,365	268	235	241
		9	Kairana ...	1,030	6,301	394	547	302
	Meerut ...	10	Meerut ...	13,549	73,575	192	7,020	14,709
		11	Ghāziabad ...	5,783	5,395	350	78	487
		12	Shahdera ...	431	...	...	...	...
		13	Baraut ...	1,689	2,449	98	278	359
		14	Bāghpat ...	1,214	2,456	289	165	523
		15	Hapur ...	5,743	6,463	325	1,235	1,453
		16	Pilkhua ...	726	475	24	66	40
		17	Sardhana ...	3,724	4,909	490	530	774
		18	Mowana ...	879	15	...	2	1
	Bulandshahr ...	19	Bulandshahr ...	3,441	8,471	...	896	1,227
		20	Anūpshahr ...	1,720	4,069	...	351	386
		21	Khurja ...	3,060	16,176	...	1,051	1,380
		22	Sikandarabad ...	2,203	6,941	...	821	1,257
	Aligarh ...	23	Koil (Aligarh) ...	9,564	34,738	2,610	2,658	3,880
		24	Hathras ...	9,364	14,030	...	2,080	1,519
		25	Atrauli ...	3,378	6,375	362	389	307
		26	Sikandra Rao ...	2,443	4,466	595	321	326
	Muttra ...	27	Muttra ...	7,087	36,796	1,659	3,073	3,576
		28	Bindraban ...	5,145	13,043	75	1,251	2,664
	Agra ...	29	Kosi ...	5,259	2,764	314	208	705
		30	Agra ...	75,215	1,30,148	14,731	13,522	13,031
		31	Fatehpur Sikri ...	1,363	2,914	495	116	...
		32	Firozabad ...	2,803	6,547	518	262	922

6				
Municipal rates and taxes—(continued).				
Octroi (a)—(continued).				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...
...	...	...	...	...
4,566	1,478	8,408	1,807	48,764
770	424	3,295	1,532	25,439
525	520	1,864	263	10,040
...	...	...	...	...
1,761	1,532	2,692	606	18,495
235	62	876	35	5,317
574	...	1,501	92	9,711
8,420	3,623	30,733	3,015	1,41,287
195	71	1,280	151	8,007
...	...	...	...	...
231	54	1,181	176	4,826
267	105	576	57	4,438
561	208	1,798	550	12,593
66	34	103	35	843
368	305	1,222	176	8,774
1	...	1	...	20
733	116	2,094	308	13,845
305	67	661	116	5,955
1,842	86	1,938	500	22,973
851	252	1,782	241	12,145
2,800	1,069	7,092	2,318	57,165
2,109	696	2,261	1,200	23,895
549	336	1,198	397	9,908
381	155	1,308	314	7,866
1,841	968	5,712	1,018	54,643
833	651	2,157	610	21,284
795	119	2,383	376	7,664
10,320	8,826	29,796	6,930	2,27,304
244	242	887	...	4,898
405	328	2,301	435	11,718

Municipal rates and taxes—(continued).

Tax on houses and lands (b).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water-rate (f).	Lighting-rate (g).	Conservancy (including scavenging and latrine rates) (h).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,476	...	...	...	...	...	653
25,594	...	...	33,677	...	...	...
2,131	1,276	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
3,067	...	...	...	...	...	...
...	698	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	2,889	242	...	...	...	...
379	66	...	...	...	...	...
...	...	...	...	...	...	...
...	84	...	...	...	...	...
...	264	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
328	...	...	...	...	...	...
500	839	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	41	...	...	...	...
...	...	38	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	4,060	...	30,547	34,464	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...

Municipal rates and taxes—(concluded).

Other taxes (to be specified in detail, <i>e.g.</i> , servants' tax, visitors' tax, &c., in as many columns as may be necessary).								
Visitors' tax (i).	Jinrickshaw tax (j).	Horse and dog tax (k).	Servants' tax (l).	Stall tax (m).	Site tax (n).	Tax according to circumstances and property (o).	Terminal tax (p).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,480	...	...	...	...	14,609
...	520	2,414	4,111	...	...	...	...	66,316
...	...	...	...	...	...	...	...	52,171
21,853	...	...	...	...	...	...	...	47,292
...	...	...	...	...	...	...	...	10,040
...	...	...	...	...	...	4,109	...	7,176
...	...	...	...	...	...	...	...	19,193
...	...	...	...	...	...	...	...	5,317
...	...	...	...	...	...	...	...	9,711
...	...	...	...	...	...	...	...	1,44,418
...	...	...	...	...	...	...	...	8,452
...	...	...	...	...	...	1,266	...	1,266
...	...	...	...	...	...	...	...	4,910
...	...	...	...	...	...	...	...	4,702
...	...	...	...	...	...	...	...	12,593
...	...	...	...	...	...	1,171	...	2,014
...	...	...	...	...	...	...	...	8,774
...	...	...	...	...	...	2,983	...	3,003
...	...	...	...	...	...	...	...	14,173
...	...	...	...	...	...	...	...	7,294
...	...	...	...	...	...	...	...	22,973
...	...	...	...	...	...	...	...	12,145
...	...	...	...	...	...	...	...	57,165
...	...	...	...	...	...	...	...	23,895
...	...	...	...	...	...	...	...	9,949
...	...	...	...	...	...	...	...	7,904
...	...	...	...	...	...	...	...	54,643
...	...	...	...	...	...	...	...	21,284
...	...	...	...	...	...	...	...	7,664
...	...	...	...	...	...	...	...	2,96,375
...	...	...	...	...	...	...	...	4,898
...	...	...	...	...	...	...	...	11,718

Realizations under special Acts.

From pounds (a).	From hackney-carriages (b).	From licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			Lodging houses (d).	(e)	(f)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
604	...	...	...	...	...	604
25	...	...	...	...	...	25
760	112	...	...	...	...	872
801	...	...	750	...	...	1,551
227	...	...	...	...	...	227
370	178	...	...	...	...	548
636	...	...	...	...	...	636
350	...	...	...	...	...	350
481	...	...	...	...	...	841
279	593	...	...	...	...	872
483	67	...	...	...	...	550
297	...	...	...	...	...	297
206	...	...	...	...	...	206
177	...	...	...	...	...	177
278	...	...	...	...	...	278
142	...	...	...	...	...	142
368	...	...	...	...	...	368
210	...	...	...	...	...	210
603	260	...	...	...	...	863
407	...	...	...	...	...	407
756	160	...	...	...	...	916
282	396	...	...	...	...	678
640	552	...	...	...	...	1,192
430	498	...	...	...	...	928
216	34	...	...	...	...	250
395	135	...	...	...	...	530
1,258	1,120	...	234	...	...	2,612
699	...	...	...	...	...	699
1,001	...	...	...	...	...	1,001
1,391	413	...	...	...	...	1,804
703	...	...	...	...	...	703
349	...	...	...	...	...	349

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, saráis, dák bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).	Fees and revenue from markets and slaughter-houses (f).	Fees and revenue from tramways (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,965	18	2,068	...	...	1,359	...
3,293	722	151	...	...	...	...
2,449	1,549	1,683	...	...	170	...
1,900	23	191	...	...	...	...
95	83	156	272	...	20	...
4,512	651	222	...	...	711	...
1,320	304	591	...	...	224	...
...	170	155	406	...	19	...
217	...	564	106	...	183	...
2,254	213	10,595	3,599	...	15,203	...
191	243	25	...	...	482	...
...	...	222	...	...	647	...
33	39	880	56	...	217	...
11	111	475	94	...	808	...
...	44	3,958	623	...	484	...
...	3	240	...	...	260	...
33	23	707	170	...	807	...
2	10	415	74	...	377	...
831	282	915	...	...	1,784	...
214	4	380	...	...	65	...
1,466	68	1,605	...	1,185	...	...
218	124	1,050	...	...	501	...
879	1,512	2,755	...	...	656	...
994	34	591	771	...	808	...
196	16	257	90	...	...	...
...	83	379	47	...	149	...
1,109	1,029	2,250	686	...	276	...
66	45	3,663	151	...	1	...
1,273	143	141	...	...	516	...
10,720	480	3,839	...	...	15,285	...
221	132	5	...	...	185	...
975	...	510	...	...	34	...

Revenue derived from Municipal property and powers apart from taxation—
(continued).

Other fees (to be specified in detail in as many columns as may be necessary.)

Stud bull fees (i).	Sale of water (i).	Fairs (j).	Chaukidari cess (k).	Public crier's fees (l).	Copying fees (m).	Mooring fees (n).	Fees for licensing <i>lathis</i> (o).	Acreage and jagir fees (p).	Registration fees (q).	Fees for maps (r).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	68	...	...	...	...	...
...	...	...	...	...	...	...	...	...	56	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	535	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	49	...	...	...	...	...	...	...	...
...	...	...	...	...	114	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	21	...	...	...	...	...
...	...	...	...	...	2	...	...	...	...	...
...	...	...	...	...	1	...	...	...	...	...
...	...	...	...	...	2	...	...	...	...	...
...	...	...	...	...	4	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1	...	...	...	...	...
...	...	...	...	...	160	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	104
...	...	...	...	...	...	...	...	...	...	104
...	...	...	...	...	...	...	...	...	2	...
...	...	...	...	20	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Revenue derived from Municipal property and powers apart from taxation—
(concluded).

Other fees (to be specified in detail
in as many columns as may be
necessary) — (concluded).

Interest of investments.

Bonded warehouse fees (s).	Fees for stamping weights and measures (t).	Inspection fees (u).	Fines under Municipal and other Acts (v).	For general purposes (w).	For educational purposes (x).	For medical purposes (y).	Premium on loans (z).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	1,560	...	...	...	...	6,970
...	...	...	437	33	...	...	...	4,704
...	...	...	833	239	...	...	...	6,978
...	...	...	174	586	...	...	...	2,874
...	...	...	119	1,197	...	...	...	1,942
...	...	...	108	...	...	...	...	6,204
...	...	1	250	24	...	...	...	3,249
...	...	...	45	...	...	...	...	795
...	...	...	417	42	...	...	...	1,578
...	...	...	1,255	251	...	...	...	33,484
...	1	...	24	293	...	...	...	1,259
...	...	...	7	...	...	...	...	876
...	...	...	91	156	...	...	...	993
...	...	...	95	...	...	...	...	1,596
...	...	...	64	132	...	...	...	5,305
...	...	...	10	...	...	...	...	514
...	...	...	140	...	...	...	...	1,882
...	...	...	37	...	...	...	...	919
...	...	1	165	...	...	...	...	3,978
...	...	1	4	...	...	...	...	668
...	...	...	31	...	...	...	...	4,355
...	...	...	116	...	...	...	...	2,010
...	...	...	485	45	...	...	...	6,492
...	...	...	195	2,637	...	...	...	6,030
...	...	...	112	...	...	...	...	671
...	...	...	74	17	...	...	...	749
...	...	...	1,018	...	...	...	...	6,472
...	...	...	158	...	24	...	...	4,212
...	...	...	48	70	...	...	...	2,193
...	...	...	843	...	...	...	...	31,187
...	...	...	62	...	...	...	...	605
...	...	...	58	...	...	...	...	1,577

14

9			10		
Grants and contributions (for general and special purposes)—(concluded).			Miscellaneous		
From other sources— (concluded).			Recoveries on account of services rendered to private individuals (a).	Other items (b).	Total.
For educational purposes.	For medical purposes.	Total.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	8,130	...	87	87
...	...	700	...	419	419
...	...	1,263	...	98	98
...	...	2,500	...	305	305
...	...	...	...	...	...
...	...	20	...	17	17
...	...	...	...	19	19
...	...	...	...	31	31
...	...	...	...	42	42
...	120	120	500	361	861
...	...	...	...	28	28
...	...	...	...	4	4
...	...	...	...	6	6
...	...	...	...	20	20
...	...	332	...	21	21
...	...	...	...	70	70
...	...	...	...	15	15
...	...	...	...	35	35
...	...	...	...	42	42
...	...	...	...	...	...
...	...	...	...	65	65
...	...	...	...	26	26
...	...	250	...	211	211
...	...	...	...	507	507
...	...	...	...	249	249
...	...	...	...	48	48
...	...	560	...	11	11
...	...	...	...	6	6
...	...	...	...	162	162
...	...	...	3,388	6,134	9,522
...	...	...	...	61	61
...	...	...	...	78	78

North-Western Provinces and Oudh, during the year ending 31st March 1896.

11		12	13	14	15	Remarks.
Extraordinary and Debt—(concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (e).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	91,000	1,21,401	1,30,797	0 10 8	5 8 9	The rent of nazul property amounted to Rs. 1,204.
864	38,864	1,11,028	1,26,406	6 9 2	10 0 1	Rs. 592 were realized on account of rent of nazul houses and lands.
...	...	61,383	66,744	0 13 2	0 15 6	The amount in column 8 (a) represents the rent of nazul lands and houses.
...	...	54,523	82,974	1 10 0	1 13 11	Ditto ditto ditto.
...	...	12,209	12,417	0 8 4	0 10 2	Rs. 35 were realized on account of rent of nazul lands.
...	...	13,965	15,918	0 8 0	0 15 7	The amount in column 8 (a) includes Rs. 3,777 on account of rent of nazul lands.
...	...	23,097	30,043	1 0 11	1 4 4	Rs. 447 were realized on account of rent of nazul lands and houses.
...	...	6,493	6,904	0 9 0	0 10 11	...
...	...	11,812	12,842	0 8 5	0 10 3	The amount in column 8 (a) includes Rs. 23 on account of rent of nazul property.
...	6,50,000	8,29,755	8,43,304	1 3 4	6 15 2	Rs. 2,179 were realized on account of rent of nazul lands and houses.
...	...	10,289	16,072	0 13 3	1 0 2	The amount in column 8 (a) represents the rent of nazul property.
...	...	2,443	2,874	0 3 9	0 7 4	...
...	...	6,115	7,804	0 11 7	0 14 5	The amount in column 8 (a) represents the rent of nazul lands.
...	...	6,495	7,709	0 11 11	1 0 6	Ditto ditto ditto.
...	...	18,529	24,272	0 13 5	1 3 10	...
...	...	2,740	3,466	0 5 0	0 8 0	...
...	...	11,039	14,763	0 11 7	0 14 8	The amount in column 8 (a) represents the rent of nazul property.
...	...	4,167	4,846	0 5 10	0 8 1	The amount in column 8 (a) represents the rent of nazul lands.
...	...	19,056	22,497	0 13 5	1 2 0	Ditto ditto ditto.
...	...	8,369	10,089	0 14 8	1 0 10	Rs. 49 were realized on account of rent of nazul lands and houses.
...	...	28,309	31,369	0 13 11	1 1 2	The amount in column 8 (a) represents the rent of nazul lands.
...	12	14,871	17,074	0 12 0	0 15 7	Rs. 218 were realized on account of rent of nazul lands.
...	...	65,310	74,874	0 14 10½	1 1 0	Rs. 679 ditto ditto ditto.
...	...	31,360	40,724	9 9	0 12 9	The rent of nazul property amounted to Rs. 994.
...	...	11,119	14,497	0 10 4	0 11 7	The amount in column 8 (a) represents the rent of nazul lands.
...	...	9,230	11,675	0 12 6	0 14 5	Nothing was realized on account of rent of nazul lands.
...	...	64,298	71,385	0 15 6	1 2 2	Rs. 896 were realized as rent of nazul property.
...	...	26,201	31,346	0 13 1	1 0 1	Rs. 16 ditto ditto.
...	...	11,020	16,279	0 14 7	1 5 0	Rs. 684 were realized on account of rent of nazul property.
...	19,000	3,57,888	4,33,103	1 12 1	2 1 11	The amount in column 8 (a) represents the rent of nazul property.
...	...	6,267	7,630	0 12 11	0 15 9	Rs. 120 were realized as rent of nazul lands.
...	...	13,722	16,525	0 12 3	0 14 4	Rs. 824 ditto ditto.

STATEMENT II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates and taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(concluded).	Farukhabad ...	33	Fatehgarh cum Farukhabad.	29,179	23,879	1,640	2,425	1,998
	Mainpuri ...	34	Mainpuri ...	2,826	8,954	175	979	461
	Etawah ...	35	Etawah ...	4,519	15,874	820	883	2,126
	Etah ...	36	Etah ...	2,829	5,747	76	603	639
		37	Soron ...	1,204	7,462	157	416	477
		38	Kasganj ...	16,778	6,003	495	1,067	1,002
		39	Marehra ...	431	2,425	380	282	254
		40	Jalesar ...	2,244	6,987	727	979	159
	Bareilly ...	41	Bareilly ...	2,221	48,080	3,992	6,650	6,077
	Bijnor ...	42	Bijnor ...	3,890	4,904	319	615	866
43		Chandpur ...	3,472	4,687	243	408	402	
44		Dhampur ...	6,938	3,782	117	294	1,063	
45		Nagina ...	2,615	6,954	522	1,056	1,165	
46		Najibabad ...	3,555	8,100	391	1,043	881	
Budaun ...	47	Budaun ...	7,983	12,479	944	1,560	1,554	
	48	Bilsi ...	1,505	...	...	...	...	
	49	Ujhani ...	1,110	...	...	...	...	
	50	Sahaswan ...	1,855	...	...	...	...	
	51	Moradabad ...	22,516	30,984	2,159	4,002	3,301	
Moradabad ...	52	Chandausi ...	8,389	10,808	328	2,994	1,771	
	53	Amroha ...	3,167	12,410	1,080	1,472	1,797	
	54	Sambhal ...	4,781	10,915	1,080	1,310	801	
Shahjahanpur ...	55	Shahjahanpur ...	3,606	30,900	2,465	2,206	3,881	
	56	Tilhar ...	3,040	7,432	412	538	826	
Pilibhit ...	57	Pilibhit ...	21,110	12,722	830	1,831	3,256	
	58	Bisalpur ...	1,930	2,269	233	574	271	
Cawnpore ...	59	Cawnpore ...	8,20,108	1,35,473	13,865	10,941	16,526	
Fatehpur ...	60	Fatehpur ...	876	6,537	693	606	419	
Banda ...	61	Banda ...	5,243	12,807	437	1,138	828	
Allahabad ...	62	Allahabad ...	47,716	1,08,922	8,991	10,632	12,290	
Jhansi ...	63	Jhansi ...	7,516	24,684	2,381	1,114	1,383	
	64	Mau Ranipur ...	11,594	9,626	60	791	140	

6				
Municipal rates and taxes—(continued).				
Oetroi (a)—(concluded).				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
2,353	161	940	2,833	41,229
526	454	3,224	...	14,773
2,283	854	5,268	1,173	29,281
532	...	1,599	276	9,472
175	...	943	447	10,077
1,464	248	2,675	973	13,927
194	69	396	60	4,060
637	246	1,213	...	10,948
6,642	444	14,612	3,131	89,628
574	165	1,166	157	8,766
602	209	940	149	7,640
579	167	516	286	6,804
1,073	237	1,353	267	12,627
1,125	258	2,231	...	14,029
1,202	290	2,794	859	21,682
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
3,637	1,030	9,092	2,103	56,308
3,481	1,083	3,044	1,503	25,012
1,119	656	2,245	346	21,125
1,193	718	1,989	298	18,306
5,308	946	5,391	1,209	52,306
1,115	495	2,017	481	13,316
1,770	859	4,315	867	26,450
210	195	541	116	4,409
9,807	3,870	2,137	7,896	2,00,515
642	257	1,316	...	10,470
512	389	1,808	227	18,146
4,810	2,218	20,998	4,557	1,73,418
1,916	1,031	4,817	733	38,059
823	698	1,373	501	14,012

Municipal rates and taxes—(continued).

Tax on houses and lands (f).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water-rate (f).	Lighting-rate (g).	Conservancy (including scavenging and latrine rates) (h).	Visitors' tax (i).	Jinrickshaw tax (j).	Horse and dog tax (k).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	968	1,152	..	..	..	..	..	..	..
..	..	120	..	..	..	..	..	..	..
..	338	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	77	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
2,212	..	6,010	..	..	..	..	..	..	..
..	..	358	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	78	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	3,632	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	3,306	..	..	..	..	..	..	..
..	..	1,003	..	..	..	..	..	..	..
..	5,870	48,697	788	4,313	..	..	..	..	..
..	369	..	..	..	..	..	..	..	..
..	..	159	..	..	..	..	..	..	..
..	17,706	949	..	74,445	..	..	..	..	..
2,381	351	110	..	..	..	..	..	..	..
..	..	908	..	..	..	..	..	..	..

Municipal rates and taxes—(concluded).

Other taxes (to be specified in detail, *e.g.*, servants' tax, visitors' tax, &c., in as many columns as may be necessary).

Servants' tax (D).	Stall tax (m).	Site tax (n).	Tax according to circumstances and property (o).	Terminal tax (p).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	43,34
...	...	...	...	...	14,84
...	...	...	...	...	29,64
...	...	...	...	...	9,44
...	...	...	...	...	10,04
...	...	...	...	...	14,00
...	...	...	...	...	4,00
...	...	...	...	...	10,94
...	...	...	...	...	97,84
...	...	...	...	...	9,14
...	...	...	...	...	7,64
...	...	...	...	...	6,84
...	...	...	...	...	12,64
...	...	...	...	...	14,04
...	...	...	...	...	21,64
...	...	...	2,071	...	2,04
...	...	...	2,599	...	2,54
...	...	...	5,141	...	5,14
...	...	...	...	...	56,34
...	...	...	...	...	25,04
...	...	...	...	...	21,14
...	...	...	...	...	21,94
...	...	...	...	...	52,30
...	...	...	...	...	13,34
...	...	...	...	...	29,74
...	...	...	...	...	5,44
...	...	...	...	...	2,60,14
...	...	...	...	...	10,84
...	...	...	...	...	18,30
...	...	...	...	...	2,66,54
...	...	...	...	...	40,90
...	...	...	...	...	14,94

Realizations under special Acts.						
From pounds (a).	From hackney-carriages (b).	From licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			Lodging houses (d).	(e).	(f).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
388	258	...	...	...	...	646
266	...	...	...	...	...	266
1,305	91	...	...	...	...	1,396
523	...	...	...	...	...	523
447	...	...	...	...	...	447
420	...	...	...	...	...	420
258	...	...	...	...	...	258
512	...	...	...	...	...	512
1,008	433	...	...	...	...	1,436
297	...	...	...	...	...	297
407	...	...	...	...	...	407
193	...	...	...	...	...	193
201	...	...	...	...	...	201
703	...	...	...	...	...	703
473	268	...	...	...	...	741
287	...	...	...	...	...	287
420	...	...	...	...	...	420
507	...	...	...	...	...	507
381	164	...	...	...	...	545
559	...	...	...	...	...	559
288	...	...	...	...	...	288
483	...	...	...	...	...	483
637	49	...	...	...	...	686
332	...	...	...	...	...	332
567	35	...	...	...	...	602
256	...	...	...	...	...	256
709	1,375	...	...	...	...	2,084
699	...	...	...	...	...	699
1,259	...	...	...	...	...	1,259
444	1,210	...	...	...	...	1,654
560	130	...	...	...	...	690
878	...	...	...	...	...	878

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, saráis, dáks bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).	Fees and revenue from markets and slaughter-houses (f).	Fees and revenue from tramways (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,522	...	1,043	422	...	1,750	...
426	...	300	...	...	...	...
2,703	827	527	...	...	15	...
167	192	1,247	...	...	1,801	...
49	9	400	...	...	189	...
278	27	591	...	...	287	...
...	...	180	...	...	...	...
648	178	116	...	...	50	...
2,600	2,603	8,231	4,023	...	2,376	...
279	297	343	...	...	106	...
111	43	260	...	...	35	...
75	...	300	...	...	125	...
13	17	410	...	...	54	...
30	640	308	...	...	391	...
13,817	59	731	...	...	557	...
365	7	27	...	...	94	...
157	11	450	...	...	152	...
1,381	28	307	68	...	174	...
1,155	415	1,210	...	...	2,084	...
479	52	332	511	...	...	...
36	31	239	1,451	...	100	...
154	271	239	402	...	...	...
9,386	648	2,553	274	...	1,176	...
2,169	68	823	...	...	63	...
11,399	3,543	420	...	...	1,397	...
160	...	100	...	...	141	...
39,596	5,903	1,602	128	...	6,455	...
132	372	112	...	...	...	...
2,398	468	103	...	...	151	...
42,190	1,038	8,401	46	...	13,484	...
344	2,356	517	...	...	3,543	...
423	216	184	...	...	20	...

Other fees (to be specified in detail in as many columns as may be necessary).

[illegible]

Revenue derived from Municipal property and powers apart from taxation—(concl'd)

Bonded warehouse fees (e).	Fees for stamping weights and measures (f).	Inspection fees (g).	Fines under Municipal and other Acts (h).	Interest of investments.			Premium on loans (i).	Total.
				For general purposes (w).	For educational purposes (x).	For medical purposes (y).		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	398	892	...	...	...	7,027
...	...	...	250	...	...	...	...	979
...	...	...	273	18	...	...	...	4,863
...	...	...	94	...	...	...	...	3,501
...	...	...	325	...	...	...	...	1,301
...	...	...	315	...	...	...	...	1,498
...	...	...	82	...	...	...	...	262
...	...	...	93	...	...	...	...	1,085
...	...	...	927	...	...	297	...	21,057
...	...	...	41	...	...	...	...	1,066
...	...	...	71	...	...	...	...	520
...	...	...	5	...	...	...	...	505
...	...	...	302	12	...	...	...	808
...	...	...	127	491	...	...	...	1,987
...	...	...	132	...	...	...	...	15,296
...	...	...	3	...	...	...	...	496
...	...	...	11	...	...	...	...	781
...	...	...	134	...	...	...	...	2,092
...	...	...	189	262	...	...	...	5,315
...	...	...	136	299	...	...	...	1,859
...	...	...	303	70	...	...	...	2,230
...	...	...	365	...	...	...	...	1,431
...	...	...	209	...	...	...	...	14,246
...	...	...	92	...	...	...	...	3,215
...	...	...	385	...	...	...	...	17,510
...	...	...	85	...	...	...	...	486
...	...	...	2,610	776	...	...	...	57,070
...	...	...	298	...	...	...	...	914
...	...	...	123	...	...	...	...	3,238
...	...	...	3,553	...	...	...	...	89,289
...	...	...	290	...	...	...	...	7,050
...	...	...	216	...	...	...	...	1,059

9			10		
Grants and contributions (for general and special purposes—(concluded).			Miscellaneous.		
From other sources— (concluded).					
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals (a).	Other items (b).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	40	40
...	...	510	...	172	172
...	...	...	...	65	65
...	...	...	...	9	9
...	...	...	...	2	2
...	...	...	...	205	205
...	...	...	...	5	5
...	...	...	...	1	1
...	...	...	...	332	332
...	...	897	1	...	1
...	...	37	...	...	...
...	...	34	...	10	10
...	...	33	6	...	6
...	...	26	...	27	27
...	...	...	...	7	7
...	...	...	...	6	6
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	63	63
...	...	...	...	157	157
...	...	880	...	589	589
...	...	...	...	86	86
...	...	1,139	102	4,964	5,066
...	...	601	49	7	56
...	...	...	...	161	161
...	...	...	...	12	12
...	...	...	577	7,468	8,045
...	...	300	...	...	...
...	...	...	...	90	90
...	...	3,357	...	361	361
...	...	1,730	213	1,323	1,536
...	...	820	17	143	160

28.

North-Western Provinces and Oudh, during the year ending 31st March 1896—(continued).

11		12	13	14	15	Remarks.
Extraordinary and debt—(concl'd.)		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (e).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. s. p.	Rs. s. p.	
...	...	51,062	80,241	0 9 6	0 11 2	Rs. 1,922 were realized on account of rent of nazul property.
...	...	16,820	19,646	0 12 10	0 14 6	Rs. 263 ditto ditto.
...	...	35,443	39,962	0 12 1	0 14 7	The amount in column 8(a) represents the rent of nazul property.
...	...	13,505	16,334	1 3 5	1 11 8	Ditto ditto.
...	...	11,827	13,031	0 14 3	1 0 9	Ditto ditto.
...	...	16,126	32,904	0 13 10	1 0 1	Ditto ditto.
...	...	4,586	5,017	0 8 4	0 9 5	...
...	...	12,546	14,790	0 13 0	0 14 4	Ditto ditto.
1,303	1,303	1,21,978	1,24,199	0 14 6	1 2 5	Rs. 1,182 were realized as rent of nazul lands and houses.
...	...	11,385	15,275	0 9 0	0 11 3	Rs. 15 ditto ditto.
...	...	8,604	12,076	0 10 0	0 11 3	Rs. 48 were realized on account of nazul property.
...	...	7,546	14,484	1 0 2	1 2 0	The amount in column 8 (a) represents the rent of nazul property.
...	...	13,675	16,290	0 9 1	0 9 11	Rs. 7 were realized on account of rent of nazul houses.
...	...	16,772	20,327	0 11 7	0 13 10	...
...	...	37,726	45,709	0 9 9	1 1 0	Rs. 12,680 were realized on account of rent of nazul property.
...	...	2,860	4,365	0 5 8	0 7 10½	Rs. 265 ditto ditto.
...	...	3,800	4,910	0 5 7	0 8 3	Rs. 78 ditto ditto.
...	...	7,740	9,595	0 5 3	0 7 1	Rs. 1,335 ditto ditto.
...	...	62,309	84,825	0 12 7	0 13 11	Rs. 663 ditto ditto.
...	...	27,587	35,976	0 14 3	0 15 8	Rs. 141 ditto ditto.
...	...	25,112	28,279	0 9 7	0 11 5	Nothing was realized as rent of nazul lands and houses.
...	...	23,938	28,719	0 9 5	0 10 3	...
...	...	73,443	77,049	0 10 8	0 15 0	Rs. 9,051 were realized as rent of nazul property.
...	...	17,520	20,560	0 12 4	1 0 3	The amount in column 8 (a) represents the rent of nazul lands.
...	...	48,029	69,139	0 14 1	1 6 8	Ditto ditto.
...	...	6,166	8,096	0 9 4	0 10 8	Ditto ditto.
600	600	3,27,982	11,48,090	1 9 5	2 0 0	Rs. 33,386 ditto ditto.
...	...	12,752	13,628	0 8 7	0 10 1	The amount in column 8 (a) includes Rs. 116 on account of rent of nazul houses.
...	67	22,959	28,202	0 10 8	0 15 11	Rs. 2,003 were realized on account of rent of nazul property.
610	610	3,61,789	4,09,505	1 10 2	2 3 6	Rs. 39,306 ditto ditto.
100	100	52,006	59,522	0 12 2	0 15 6	Rs. 231 ditto ditto.
...	...	17,837	29,431	0 12 0	0 14 6	Rs. 371 ditto ditto.

STATEMENT II.—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates and taxes.			
					Octroi (a)			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
ALAHABAD—(continued).	Jhānsi ...	65	Lalitpur ...	4,083	4,417	1,690	368	447
	Jalaun ...	66	Orai ...	996	3,787	98	240	195
		67	Kalpi ...	5,634	7,240	125	614	188
		68	Kunch ...	7,001	10,038	131	...	254
BENARES.	Benares ...	69	Benares ...	4,16,850	1,82,175	7,398	17,738	13,765
	Mirzapur ...	70	Mirzapur ...	20,630	33,683	2,442	5,654	2,002
		71	Chunar ...	3,793	4,856	172	306	221
	Jaunpur ...	72	Jaunpur ...	8,184	19,201	520	1,241	794
	Ghāzipur ...	73	Ghāzipur ...	13,754	22,312	1,383	1,614	1,358
	Ballia ...	74	Ballia ...	4,821	...	...	...	...
GORAKHPUR.	Gorakhpur ...	75	Gorakhpur ...	4,618	30,095	1,260	2,786	1,114
	Azamgarh ...	76	Azamgarh ...	5,467	6,793	472	490	561
KUMAUN.	Almora ...	77	Almora ...	789	2,009	827	70	...
	Naini Tal ...	78	Naini Tal ...	15,725	...	5,917	...	...
		79	Kashipur ...	7	...	...	...	...
LUCKNOW.	Lucknow ...	80	Lucknow ...	4,35,874	1,61,973	20,059	29,293	20,805
	Unao ...	81	Unao ...	921	...	...	...	...
	Rae Bareli ...	82	Rae Bareli ...	1,896	11,742	769	2,061	829
	Sitapur ...	83	Sitapur ...	6,400	6,783	674	228	522
		84	Khairabad ...	533	2,479	209	112	154

Municipal rates and taxes—(continued).

Octroi (a)				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
1,070	324	1,900	207	10,423
163	102	639	55	5,279
446	237	1,064	...	9,914
500	690	1,062	...	12,675
14,347	5,913	28,178	8,073	2,77,582
1,668	1,014	5,834	...	52,297
263	124	775	28	6,745
100	550	3,177	665	26,248
2,001	885	370	1,130	31,053
...	...	...	...	...
2,286	1,057	9,443	1,816	49,357
580	526	112	...	9,534
133	604	2,533	312	6,488
...	...	...	...	5,917
...	...	...	...	...
39,985	5,408	30,688	10,777	3,18,988
...	...	...	...	...
1,693	160	2,335	456	20,045
765	325	3,189	687	13,173
402	62	824	62	4,304

Municipal rates and taxes—(continued).

Tax on houses and lands (i).	Tax on animals and vehicles (o).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water-rate (f).	Lighting-rate (g).	Conservancy (including scavenging and latrine rates) (h).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	638	...	...	...	...
416	...	...	...	...	...	...
...	...	240	...	...	...	...
...	...	1,200	...	...	...	...
24,414	2,170	...	...	78,693	...	...
...	...	...	...	...	...	...
...	...	102	...	...	...	...
...	...	1,525	50	...	...	...
...	111	407	...	...	...	...
...	...	...	...	...	...	...
...	849	742	...	...	...	...
...	...	3,933	...	...	...	...
...	...	...	...	...	...	1,534
24,186	1,512	...	10,100	...	...	17,844
...	...	...	3,992	...	...	...
965	10,036	...	2,026	...	...	...
2,817	261	1,412	...	...	...	...
...	...	...	...	...	...	...
153	...	2,886	...	...	...	...
...	...	192	...	...	...	...

6								
Municipal rates and taxes—(concluded).								
Other taxes (to be specified in detail, <i>e.g.</i> , servants' tax, visitors' tax, &c., in as many columns as may be necessary).								
Visitors' tax (i).	Jinrickshaw tax (j).	Horse and dog tax (k).	Servants' tax (l).	Stall tax (m).	Site tax (n).	Tax according to circumstances and property (o).	Terminal Tax (p).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	11,061
...	...	...	...	...	...	...	...	5,695
...	...	...	...	...	...	...	...	10,154
...	...	...	...	...	...	...	...	13,875
27,736	...	...	...	...	...	...	...	4,10,595
...	...	...	...	...	...	...	...	52,297
...	...	...	...	...	...	...	...	6,847
...	...	...	...	...	...	...	...	27,823
...	...	...	...	...	...	...	...	31,571
...	...	...	...	...	...	3,155	...	3,155
...	...	...	...	...	...	...	...	50,948
...	...	...	...	...	...	...	...	12,867
...	...	...	...	...	...	...	...	8,022
...	...	...	3,385	87	9,274	...	...	72,305
...	...	...	...	...	...	2,724	...	6,716
...	...	...	...	...	...	...	...	3,32,015
...	...	...	...	...	...	...	...	4,490
...	...	...	...	...	...	...	...	20,045
...	...	...	...	...	...	...	...	16,212
...	...	...	...	...	...	...	...	4,496

Realizations under special Acts.

From pounds (a).	From hackney-carriages (b).	From licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			Lodging houses (d).	(e).	(f).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
890	...	...	...	...	...	890
854	...	...	...	...	...	854
535	...	...	...	...	...	535
540	...	...	...	...	...	540
955	1,248	...	160	...	...	2,363
631	184	...	...	...	...	815
410	...	...	...	...	...	410
186	366	...	...	...	...	552
359	...	...	...	...	...	359
188	...	...	...	...	...	188
1,939	273	...	...	...	...	2,212
257	...	...	...	...	...	257
95	...	...	...	...	...	95
52	...	...	...	...	...	52
951	...	...	...	...	...	951
1,372	5,295	...	...	...	...	6,667
1,291	69	...	...	...	...	1,360
865	75	...	...	...	...	940
1,279	45	...	...	...	...	1,324
250	...	...	...	...	...	250

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, saráis, dhák bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c).	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).	Fees and revenue from markets and slaughter-houses (f).	Fees and revenue from tramways (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,407	606	105	137	...	499	...
417	416	12	...	...	51	...
131	344	71	254	...	113	...
78	51	71	170	...	100	...
7,321	728	2,347	...	...	25,862	...
2,738	425	267	...	...	2,343	...
225	75	100	...	...	245	...
5,786	795	938	140	...	...	...
7,481	132	1,899	...	...	372	...
215	...	25	...	...	325	...
1,234	1,437	734	2,647	...	2,517	...
466	653	128	...	...	922	...
390	71	6	...	...	...	...
3,714	213	294	...	...	1,211	...
166	112	400	161	...	555	...
964	1,013	16,824	1,401	586	203	...
95	180	144	...	...	760	...
1,800	568	376	...	...	196	...
6,146	1,506	236	...	...	2,372	...
1,484	46	190	...	...	9	...

[illegible]

Revenue derived from Municipal property and powers apart from taxation—
(concluded).

Other fees (to be specified in detail in as many columns as may be necessary)—
(concluded).

Banded warehouse receipts (s).	Fees for stamping weights and measures (t).	Inspection fees (u).	Fines under Municipal and other Acts (v).	Interest of investments.			Premium on loans (z).	Total.
				For general purposes (w).	For educational purposes (x).	For medical purposes (y).		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	50	60	...	...	...	2,864
...	...	...	113	...	...	...	...	1,009
...	...	...	123	...	...	...	...	1,036
...	...	...	147	...	...	...	...	617
7	...	...	4,165	875	...	...	...	40,805
...	...	...	464	297	...	...	...	6,600
...	...	...	76	...	...	...	...	804
...	...	...	127	...	...	...	...	7,786
...	...	...	216	...	...	...	...	10,100
...	...	...	43	...	...	...	...	6,547
...	...	...	725	...	...	...	...	9,294
...	...	...	214	...	...	...	...	2,383
...	...	...	154	18	...	...	...	639
...	...	...	602	...	...	...	...	6,034
...	...	...	10	...	...	...	...	1,404
...	...	...	3,580	...	...	...	...	24,571
...	...	...	147	...	...	...	...	1,326
...	...	...	433	...	...	...	...	3,373
...	...	...	327	...	...	...	...	10,587
...	...	...	102	...	...	...	...	1,831

9						
Grants and contributions (for general and special purposes).						
From Government.			From Local Funds.			From other sources.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...
...	...	...	2,060	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
600.	...	...	2,680	...	...	...
...	...	...	1,800	...	...	...
...	...	...	...	...	...	...
...	...	...	720	1,720	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
11,450	...	...	...	...	...	...
...	132	...	...	...	...	...
...	480	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	2,100	...	...	...
...	...	...	400	...	...	126
...	...	...	...	...	...	...

9			10		
Grants and contributions (for general and special purposes)—(concl'd).			Miscellaneous.		
From other sources— (concl'd.)		Total.	Recoveries on account of services rendered to private individuals (a).	Other items (b).	Total.
For educational purposes.	For medical purposes.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	11	72	83
...	...	2,060	...	...	...
...	...	...	...	...	...
...	...	...	...	4	4
...	...	...	...	16,338	16,338
80	...	80	8	829	837
...	...	...	...	...	...
...	...	3,280	...	...	...
...	...	1,300	...	147	147
...	...	...	...	94	94
...	...	2,440	686	4,281	4,967
...	...	...	12	126	138
...	...	...	...	...	...
...	...	11,450	1,567	654	2,219
...	...	132	1,000	...	1,000
...	...	480	4,310	26,768	31,078
...	...	...	...	...	...
...	...	2,100	20	154	174
...	...	526	...	418	418
...	...	...	...	291	291

40

North-Western Provinces and Oudh, during the year ending 31st March 1896—(continued).

11		12	13	14	15	Remarks.
Extraordinary and debt.— (concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (c).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	14,899	18,982	0 15 7	1 5 0	Rs. 323 were realized on account of nazul property.
...	...	9,618	10,614	0 10 10	1 2 5	Rs. 257 ditto ditto.
...	...	11,725	*17,359	0 12 9	0 14 9	The amount in column 8 (a) represents the rent of nazul property.
...	...	15,036	22,037	1 0 6	1 1 11	Rs. 45 were realized as rent of nazul property.
...	2,00,111	6,70,212	10,86,562	1 15 0	3 2 8	Rs. 3,014 ditto ditto.
...	...	60,689	81,319	0 9 11	0 11 7	Rs. 2,539 ditto ditto.
...	...	8,061	11,854	0 9 7	0 11 3	Rs. 225 ditto ditto.
...	...	39,441	47,625	0 10 6	0 14 8	Rs. 5,103 ditto ditto.
...	...	43,477	57,231	0 11 1	0 15 5	Rs. 491 ditto ditto.
...	...	9,934	14,755	0 3 1	0 9 8	Rs. 117 ditto ditto.
...	...	69,861	74,479	0 12 6	1 1 10	Rs. 697 ditto ditto.
...	...	15,645	21,112	0 10 7	0 12 10	Rs. 28 ditto ditto.
...	...	8,756	9,545	1 4 11	1 6 10	...
240	468	92,530	1,08,255	5 13 2	7 7 4	Rs. 1,543 ditto ditto.
...	6,500	16,704	16,711	0 7 4	1 2 2	...
...	25,000	4,19,811	8,55,685	1 3 10	1 9 1	Rs. 811 ditto ditto.
...	...	7,176	8,097	0 5 8	0 8 11	The amount in column 8 (a) includes Rs. 85 on account of rent of nazul property.
40	40	26,672	28,568	1 1 1	1 6 8	Rs. 1,800 were realized as rent of nazul property.
...	...	29,067	35,467	0 12 1	1 5 9	Rs. 5,128 ditto ditto.
...	...	6,868	7,401	0 5 2	0 8 0	Rs. 1,479 ditto ditto.

* Inclusive of Rs 800 in hand on account of permanent refund advance.

STATEMENT II—Showing the Income of the Municipalities in the

1	2	3	4	5	6			
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Municipal rates and taxes.			
					Octroi (a).			
					(a)	(b)	(c)	(d)
					Class I (Articles of food or drink for men or animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).
				Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW—(concluded).	Hardoi	85	Hardoi ...	3,194	...	...	...	...
		86	Shahabad ...	2,388	...	...	...	...
		87	Sandila ...	3,574	5,229	293	225	348
		88	Sandi ...	989	...	...	...	...
		89	Pihani ...	2,037	...	...	...	...
	Kheri	90	Lakhimpur ...	4,072	...	...	...	...
		91	Mubamdi ...	976	...	...	...	...
	Fyzabad	92	Fyzabad ...	35,727	35,996	1,928	4,246	4,991
		93	Tanda ..	1,075	...	...	...	...
	Gonda	94	Gonda ...	681	4,794	507	674	336
95		Nawabganj ...	1,180	...	...	...	...	
96		Utraula ...	645	...	...	...	...	
97		Bahrampur ...	708	...	...	...	...	
Bahraich	98	Bahraich ...	2,295	9,893	761	593	736	
	99	Nanpara ...	1,981	3,004	292	68	350	
	100	Bhinga ...	2,280	...	...	...	...	
Sultanpur	101	Sultanpur ...	2,219	3,786	144	101	333	
Partabgarh	102	Bela (Partabgarh),	2,795	3,775	314	524	493	
Bara Banki	103	Nawabganj (Bara Banki),	2,765	6,198	242	507	1,266	
			GRAND TOTAL ...	23,20,522	16,13,722	1,21,454	1,73,263	1,79,186

6				
Municipal rates and taxes—(continued).				
Octroi (a)—(concluded).				
(e)	(f)	(g)	(h)	(i)
Class V (Drugs, gums and spices).	Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...
...	...	...	...	...
622	159	873	497	8,251
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
4,135	306	6,796	2,778	61,176
...	...	...	...	...
1,085	358	2,921	662	11,837
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
1,696	616	3,567	1,324	19,186
313	125	1,405	138	5,695
...	...	...	...	...
808	...	...	592	5,764
490	153	934	282	6,965
1,301	230	294	606	10,644
1,75,706	60,502	3,26,966	85,353	27,36,152

Tax on houses and lands (b).	Tax on animals and vehicles (c).	Tax on professions and trades (d).	Tolls on roads and ferries (e).	Water-rate (f).	Lighting-rate (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
978	...	6,204	...	...	...
1,725	...	4,250	...	...	...
...	...	392	...	...	...
120	...	2,554	...	...	...
1,246	...	1,864	...	...	...
2,041	14	5,995	...	...	...
1,138	...	114	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
555	...	...	...	...	...
...	...	460	...	...	...
...	245	...	...	...	...
...	445	2,484	...	...	...
1,09,822	51,421	1,03,874	81,180	1,91,915	...

Municipal rates and taxes—(concluded).

Conservancy (including scavenging and latrine rates) (b).	Other taxes (to be specified in detail, e.g., servants' tax, visitors' tax, &c., in as many columns as may be necessary).								Total.
	Visitors' tax (c).	Jinrickshaw tax (f).	Horse and dog tax (k).	Servants' tax (l).	Stall tax (m).	Site tax (n).	Tax according to circumstances and property (o).	Terminal tax (p).	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	7,182
...	...	...	...	...	...	...	...	...	5,975
...	...	...	...	...	...	...	...	...	8,643
...	...	...	...	...	...	...	...	...	2,674
...	...	...	...	...	...	...	...	...	3,110
...	...	...	...	...	...	...	...	...	8,050
...	...	...	...	...	...	...	...	...	1,252
...	...	...	...	...	...	...	...	...	61,176
...	...	...	...	...	...	...	6,578	...	6,578
...	...	...	...	...	...	...	...	...	11,837
...	...	...	...	...	...	...	2,378	...	2,378
...	...	...	...	...	...	...	2,424	...	2,424
...	...	...	...	...	...	...	3,782	...	3,782
...	...	...	...	...	...	...	...	...	19,186
...	...	...	...	...	...	...	...	...	5,695
...	...	...	...	...	...	...	...	...	555
...	...	...	...	...	...	...	...	...	6,224
...	...	...	...	...	...	...	...	...	7,210
...	...	...	...	...	...	...	...	...	13,573
20,031	49,589	520	2,414	8,976	87	9,274	40,381	...	34,05,636

Realizations under special Acts.

From pounds (a).	From hackney-carriages (b).	From licenses for the sale of spirits and drugs (c).	From other sources (to be specified in detail in as many columns as may be necessary).			Total.
			Lodging houses (d).	(e)	(f)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
847	..	...	...	...	...	847
733	...	...	...	...	...	733
549	...	...	...	...	...	549
747	...	...	...	...	...	747
974	...	...	...	...	...	974
1,048	...	...	...	...	...	1,048
1,388	...	...	...	...	...	1,388
891	544	...	...	...	...	1,435
687	10	...	...	...	...	697
1,177	91	...	...	...	...	1,268
626	...	...	...	...	...	626
1,110	...	...	...	...	...	1,110
1,431	...	...	...	...	...	1,431
3,411	55	...	...	...	...	3,466
2,578	...	...	...	...	...	2,578
2,427	...	...	...	...	...	2,427
649	...	...	...	...	...	649
566	...	...	...	...	...	566
445	89	...	...	...	...	534
68,619	16,876	...	1,144	...	...	86,639

Revenue derived from Municipal property and powers apart from taxation.

Rents of lands, houses, sarais, dāk bungalows, &c. (a).	Sale proceeds of lands and produce of lands, &c. (b).	Conservancy receipts (other than taxes and rates) (c)	Fees and revenue from educational institutions (d).	Fees and revenue from medical institutions (e).	Fees and revenue from markets and slaughter-houses (f).	Fees and revenue from tramways (g).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
537	1,360	140	...	...	1,623	...
2,107	60	2,023	...	...	380	...
19	...	280	...	...	14	...
...	...	568	...	...	322	...
...	...	29	...	...	86	...
3,500	676	136	...	...	913	...
177	...	58	...	...	...	...
3,437	77	5,340	...	...	1,021	...
87	20	119	...	...	215	...
280	292	1,025	...	...	...	...
70	17	306	...	...	...	...
89	1	160	...	...	...	...
110	103	47	...	...	167	...
2,100	732	305	...	...	41	...
216	15	25	...	...	45	...
32	...	22	...	...	10	...
1,731	806	198	...	...	1,425	...
1,159	407	45	...	...	105	...
3,176	62	1,017	...	...	37	...
2,34,159	42,476	1,10,804	19,380	1,771	1,23,560	...

[illegible]

Revenue derived from Municipal property and powers apart from taxation—
(concluded).

Other fees (to be specified in detail in as many columns as may be necessary)—(concluded).			Fines under Municipal and other Acts (v).	Interest of investments.				Total.
Bonded warehouse fees (e).	Fees for stamping weights and measures (f).	Inspection fees (g).		For general purposes (w).	For educational purposes (x).	For medical purposes (y).	Premium on loans (z).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	207	...	...	...	...	3,867
...	...	...	74	...	...	...	...	4,644
...	...	...	117	5.	...	...	...	435
...	...	...	54	..	...	...	...	944
...	...	...	19	..	...	...	...	135
...	...	...	82	...	...	...	...	5,530
...	...	...	41	...	...	...	...	276
...	...	...	735	...	...	...	...	15,899
...	...	...	57	...	...	...	...	498
...	...	...	235	...	...	...	...	1,832
...	...	...	5	...	...	...	...	398
...	...	...	6	...	...	...	...	256
...	...	...	81	...	...	...	...	508
...	...	...	363	112	...	...	...	3,653
...	...	...	73	175	...	...	...	549
...	...	...	13	104	..	...	...	181
...	...	...	159	...	...	...	...	4,319
...	...	...	113	...	...	...	...	1,913
...	...	...	58	...	...	...	...	4,528
7	1	3	35,787	10,188	24	297	...	6,12,892

Grants and contributions (for general and special purposes).

From Government.			From Local Funds.			From other sources.
For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	2,340	...	...	...
...	...	...	510	...	...	...
...	...	...	200	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	1,460	...	...	...
...	...	...	50	...	...	...
3,000	...	...	...	...	...	...
3,000	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	3,000
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	450	...	...	...
...	...	...	350	...	...	...
...	...	...	1,661	...	...	...
26,103	972	900	25,415	3,252	...	7,266

9			10		
Grants and contributions (for general and special purposes)—(concluded).			Miscellaneous.		
From other sources— (concluded).		Total.	Recoveries on account of services rendered to private individuals (c).	Other items (d).	Total.
For educational purposes.	For medical purposes.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	360	2,700	288	76	364
...	...	510	...	21	21
...	...	200	...	32	32
...	...	...	...	5	5
...	...	...	...	26	26
...	...	...	...	...	...
...	...	...	...	15	15
...	...	1,460	213	298	511
200	...	250	...	...	...
...	...	3,000	...	32	32
...	...	3,000	...	...	...
...	...	...	...	...	...
...	...	3,000	...	37	37
...	...	...	4	14	18
...	...	...	...	21	21
...	...	...	...	...	...
...	...	450	...	121	121
...	...	350	...	4	4
...	...	1,661	...	27	27
280	480	64,668	12,972	76,388	89,360

Extraordinary and debt.

[illegible]

North-Western Provinces and Oudh, during the year ending 31st March 1896—(concluded).

11		12	13	14	15	Remarks.
Extraordinary and debt— (concluded).		Total income of year excluding opening balance.	Total income of year including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 12) per head of population.	
Deposits (c).	Total.					
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	...	14,960	18,154	0 10 3	1 5 5	Rs. 486 were realized as rent of nazul property.
...	...	11,883	14,271	0 4 9	0 9 5	Rs. 459 ditto ditto.
...	...	9,859	13,433	0 8 3	0 9 5	The amount in column 8 (a) represents the rent of nazul lands.
...	...	4,370	5,359	0 4 5	0 7 3	...
...	...	4,244	6,281	0 6 3	0 8 6	...
...	...	14,628	18,700	0 15 11	1 12 11	Rs. 3,400 were realized as rent of nazul property.
...	...	2,981	3,907	0 2 11	0 6 9	Rs. 154 ditto ditto.
...	...	80,481	1,16,208	0 12 6	1 0 6	Rs. 1,977 ditto ditto.
...	...	8,023	9,098	0 5 4	0 6 6	Rs. 87 ditto ditto.
...	...	17,969	18,650	0 12 3	1 3 8	...
...	...	6,402	7,582	0 4 2	0 11 1	...
...	...	3,789	4,434	0 5 10	0 9 1	Rs. 43 ditto ditto.
...	...	8,759	9,467	0 4 0	0 6 2	...
...	...	26,323	28,618	0 12 9	1 1 6	Rs. 1,794 ditto ditto.
...	...	8,843	10,824	0 9 9	1 15 2	...
...	...	3,163	5,443	0 1 6	0 8 7	...
...	...	11,763	13,982	0 11 4	1 5 6	Rs. 11 ditto ditto.
...	...	10,043	12,838	1 1 9	1 8 9	Rs. 1,159 ditto ditto.
...	...	20,323	23,088	0 15 0	1 6 5	Rs. 2,294 ditto ditto.
3,757	10,33,675	52,92,870	76,13,392	1 0 9	1 10 0	

STATEMENT III.—Showing the Expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charges.						
				General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (a).	Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Meerut.	Dehra ...	1	Dehra ...	1,125	770	...	...	200	...	2,095
		2	Mussoorie ...	1,905	3,101	28	280	939	...	6,233
	Sahāranpur ...	3	Sahāranpur ...	3,972	4,175	...	659	...	...	8,806
		4	Hardwār Union ...	869	2,768	...	...	15,120	...	18,757
		5	Deoband ...	329	1,516	...	15	...	...	1,860
		6	Roorkee ...	1,008	404	...	...	...	...	1,412
	Muzaffarnagar	7	Muzaffarnagar ...	598	2,164	...	...	...	...	2,762
		8	Kandhla ...	383	820	...	...	...	...	1,203
		9	Kairana ...	529	1,380	...	...	90	...	1,999
	Meerut ...	10	Meerut ...	1,487	18,811	...	...	...	...	20,298
		11	Ghāziabad ...	114	1,375	...	...	...	...	1,489
		12	Shahdera ...	56	212	...	...	...	...	268
		13	Baraut ...	70	840	...	...	...	...	910
		14	Baghpat ...	93	874	...	...	...	...	967
		15	Hāpur ...	144	2,073	...	50	25	...	2,292
		16	Pilkhua ...	54	501	...	...	...	...	555
		17	Sardhana ...	119	1,639	...	...	...	...	1,758
		18	Mowana ...	64	295	...	...	...	...	359
	Bulandshahr ...	19	Bulandshahr ...	219	2,225	...	...	...	...	2,444
		20	Anūpshahr ...	97	1,074	...	4	...	...	1,175
		21	Khurja ...	364	3,394	...	...	...	...	3,758
		22	Sikandrabad ...	254	2,522	...	...	...	...	2,776
	Aligarh ...	23	Koel (Aligarh) ...	1,437	5,544	...	370	...	283	7,634
		24	Hathras ...	1,965	3,468	...	...	...	71	5,504
		25	Atrauli ...	300	1,622	...	124	...	14	2,060
		26	Sikandra Rao ...	510	1,072	...	6	...	26	1,614

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes. (d).	Total.	Water-supply.		Drainage.	
					Capital outlay (a)(1).	Establishment, repairs, &c. (a)(2).	Capital outlay (b)(1).	Establishment, repairs, &c. (b)(2).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	671	2,180	...	2,851	85,683	76	1,457	363
...	1,519	1,781	...	3,300	11,781	3,520	1,876	144
...	1,670	6,792	154	8,616	...	85	3,230	1,104
...	291	3,283	...	3,574	200	1,700	18,651	118
...	367	2,979	...	3,346	...	...	...	376
...	566	1,386	...	1,952	...	40	543	103
...	1,101	2,902	16	4,019	...	148	6,240	1,618
...	287	1,192	...	1,479	...	100	80	205
...	385	2,334	10	2,729	...	99	...	24
...	2,962	11,073	278	14,313	3,73,694	300	207	5,553
...	578	2,172	8	2,758	...	40	279	2,933
...	114	795	...	909	...	9	...	39
...	245	1,909	86	2,240	...	73	349	88
...	231	1,800	...	2,031	...	243	...	19
...	674	3,763	...	4,437	...	118	2,004	151
...	129	825	...	954	...	...	...	197
...	320	3,083	...	3,403	...	52	621	45
...	188	1,014	...	1,202	...	...	...	27
...	930	2,815	73	3,818	...	55	...	237
...	...	1,370	...	1,370	...	45	429	...
13	1,870	5,219	14	7,116	...	150	5,106	499
...	1,302	2,706	15	4,023	39	64	776	319
27	1,769	9,930	1	11,727	240	334	2,045	4,637
...	1,777	5,937	...	7,714	...	...	4,377	51
2	509	1,629	...	2,140	...	30	...	19
...	380	1,130	...	1,510	...	100	...	55

Public health and convenience—(continued).

Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais.	Arboriculture, public gardens, and experimental cultivation (h).	Registration of births and deaths (i).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,607	850	164	292	164	...	...	24
24,857	850	150	215	23	1,970	830	...
15,064	2,594	269	735	399	241	502	14
6,498	462	127	...	168	97	355	96
2,671	200	130	...	163	69	...	32
5,375	639	133	30	81	...	349	12
4,990	944	174	153	247	298	473	70
1,388	400	148	...	97	30	34	12
2,438	798	202	...	84	85	...	12
21,660	1,858	334	4,563	68	114	944	36
2,046	505	144	14	91	190	472	2
348	...	101	18	298	20	...	2
829	400	120	...	115	13	...	1
1,890	400	119	2	62	...	242	2
5,698	500	199	...	77	...	108	183
459	170	125	...	99	...	48	1
1,805	340	97	19	128	...	50	3
804	450	125	29	78	...	...	2
4,094	1,480	191	226	267	1	563	49
1,253	60	149	3	139	48	69	25
6,613	1,193	131	136	272	69	229	60
2,798	919	123	112	262	...	410	39
17,620	1,680	274	183	154	...	1,130	368
7,191	841	275	...	346	169	285	60
2,805	443	203	10	100	103	37	38
1,939	577	170	7	144	126	136	28

7					8			
Public health and convenience—(concluded).					Public Instruction.			
Public Works (k) (1).								
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.	Schools and Colleges (a).	Contributions (b).	Libraries, Museums, Menageries, &c. (c).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,183	...	1,539	...	1,02,402	...	30	...	30
1,769	5,993	7,918	120	61,516	300	...	...	300
660	433	12,060	...	37,390	...	1,374	120	1,494
280	400	2,884	...	32,036	521	...	...	521
240	57	132	...	4,061	1,069	240	...	1,309
273	128	2,302	407	10,415	...	665	...	665
291	100	1,166	...	16,912	...	540	...	540
106	80	3	25	2,708	643	65	...	708
192	2,234	425	...	6,593	489	65	...	554
1,110	...	14,812	119	4,25,372	5,397	1,895	900	8,192
120	...	2,373	...	9,209	...	456	50	506
4	...	152	...	991	...	...	...	...
36	...	389	...	2,413	466	...	...	466
60	...	848	...	3,387	555	...	...	555
120	386	2,147	...	11,691	3,836	...	100	3,936
50	...	39	...	1,188	142	...	20	162
117	900	1,731	...	5,908	508	...	50	558
60	...	631	...	2,206	264	...	...	264
348	390	1,775	...	9,676	254	648	...	902
55	5	181	...	2,461	196	350	...	546
165	58	2,366	...	17,047	155	889	...	1,044
410	601	1,531	...	8,453	7	650	...	657
156	5,000	10,711	...	44,532	3,495	...	300	3,795
357	...	2,001	...	15,953	2,739	...	...	2,739
120	1,326	193	...	5,427	556	...	...	556
120	...	256	...	3,658	1,063	...	...	1,063

9	10								
Contributions (4).	Miscellaneous.								
	Interest on loans (a).		Discount (b).	Actual cost of works done for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).				Total.
	Interest due on account of previous years.	Interest due on account of current year.			Law charges.	Rents.	Fairs.	Miscellaneous.	
For general purposes.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,026	350	1,324	...	...	...	...	...	24	1,698
4,931	...	2,539	...	...	293	1,127	...	1,000	4,959
2,962	...	...	...	...	327	...	...	183	510
607	...	...	...	...	4,080	...	15,104	170	19,354
401	...	...	...	...	...	...	...	...	...
298	...	...	...	...	18	...	...	60	78
852	...	...	...	...	...	...	...	25	25
198	...	...	...	...	...	...	...	...	...
384	...	...	...	...	...	...	...	22	22
50,330	...	10,712	...	...	...	...	...	658	11,370
212	...	...	...	...	...	...	...	55	55
111	...	...	...	...	...	...	...	...	...
141	...	...	...	...	32	...	...	1	33
131	...	...	...	...	5	...	...	10	15
312	...	...	...	...	...	...	...	5	5
113	...	...	...	...	...	...	...	5	5
251	...	...	...	...	...	...	...	...	...
171	...	...	...	...	...	...	...	21	21
794	...	...	...	...	...	...	...	228	228
166	...	...	...	...	...	...	32	1,740	1,772
549	...	...	...	...	...	...	...	...	...
317	...	...	...	...	...	...	...	...	...
3,357	...	...	...	...	...	...	...	308	308
816	...	...	...	...	...	...	...	...	...
321	...	...	...	...	...	...	...	...	...
214	...	...	...	...	...	...	...	...	...

Western Provinces and Oudh, during the year ending 31st March 1896.

11								12	13	Remarks.
Extraordinary and Debt.								Closing balance.	Grand Total.	
Investments (a).		Payments to sinking fund (b).	Re-payment of loans (c).	Advances (d).		Deposits (e).	Total.			
In securities (other than for sinking fund).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	5,000	...	...	...	5,000	15,695	1,30,797	
...	...	609	2,000	...	...	...	2,609	42,558	1,26,406	
...	...	...	...	...	...	...	...	6,966	66,744	
...	...	...	...	...	...	...	...	8,125	82,974	
...	...	...	...	...	...	...	...	1,440	12,417	
...	...	...	...	...	...	42	42	1,056	15,918	
...	...	...	...	...	...	...	...	4,933	30,043	
...	...	...	...	...	...	...	...	608	6,904	
...	...	...	...	...	...	...	...	561	12,842	
...	...	...	...	...	...	...	...	3,13,429	8,43,304	
...	...	...	...	...	...	...	...	1,843	16,072	
...	...	...	...	...	...	...	...	595	2,874	
...	...	...	...	...	...	...	...	1,601	7,804	
...	...	...	...	...	...	...	...	623	7,709	
...	...	...	...	...	...	...	...	1,599	24,272	
...	...	...	...	...	...	...	...	489	3,466	
...	...	...	...	...	...	...	...	2,885	14,763	
...	...	...	...	...	...	...	...	623	4,846	
...	...	...	...	...	...	...	...	4,635	22,497	
...	...	...	...	...	...	...	...	2,599	10,089	
...	...	...	...	...	...	...	...	1,855	31,369	
...	...	...	...	...	...	...	...	848	17,074	
...	...	...	...	...	...	...	...	3,521	74,874	
...	...	...	...	...	...	...	...	7,998	40,724	
...	...	...	...	...	...	...	...	3,993	14,497	
...	...	...	...	...	...	...	...	3,616	11,675	

STATEMENT III.—Showing the Expenditure of the Municipalities in the

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charges.						
				General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (a).	Collection of taxes including bonded warehouses (establishment, purchase of account-books and paper, money boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ...	27	Muttra ...	2,087	6,010	...	...	302	...	8,399
		28	Brindaban ...	623	3,697	...	...	100	...	4,420
		29	Kosi ...	442	1,549	...	...	...	...	1,991
	Agra ...	30	Agra ...	11,969	17,768	...	...	...	120	29,857
		31	Fatehpur-Sikri	218	929	...	...	...	...	1,147
		32	Firozabad ...	450	2,271	...	...	...	...	2,721
	Farukhabad ...	33	Fatehgarh cum Farukhabad.	819	6,250	...	...	...	...	7,069
	Mainpuri ...	34	Mainpuri ...	967	2,079	...	...	...	...	3,046
	Etawah ...	35	Etawah ...	996	4,188	...	...	...	48	5,232
	Etah ...	36	Etah ...	288	1,489	...	...	...	28	1,805
37		Soron ...	283	1,437	...	...	...	19	1,739	
38		Kasganj ...	315	2,483	...	...	...	19	2,817	
39		Marehra ...	116	952	...	...	...	10	1,078	
40		Jalesar ...	294	1,515	...	85	...	42	1,936	
ROHILKHAND.	Bareilly ...	41	Bareilly ...	5,639	7,385	...	...	61	...	13,085
	Bijnor ...	42	Bijnor ...	531	1,320	...	...	...	...	1,851
		43	Chandpur ...	204	1,195	...	...	49	20	1,468
		44	Dhampur ...	157	819	...	...	...	...	976
		45	Nagina ...	505	2,294	...	...	2	...	2,801
		46	Najfabad ...	472	2,137	...	...	...	...	2,609
	Budaun ...	47	Budaun ...	1,003	3,914	...	244	...	...	5,161
		48	Bilsi ...	75	232	...	...	...	...	307
		49	Ujhani ...	100	208	...	...	...	...	308
		50	Sahaswan ...	222	394	...	...	...	...	616
Moradabad ...	51	Moradabad ...	2,624	16,484	...	56	...	...	9,164	
	52	Chandausi ...	1,299	4,007	...	...	...	36	5,342	
	53	Amroha ...	744	3,769	...	10	...	...	4,523	
	54	Sambhal ...	706	3,095	...	...	43	...	3,844	

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire engines, buckets, repairs &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water-supply.		Drainage.	
Rs.	Rs.	Rs.	Rs.	Rs.	Capital outlay (a)(1).	Establishment, repairs, &c. (a)(2).	Capital outlay (b)(1).	Establishment, repairs, &c. (b)(2).
2	4,310	10,070	...	14,382	...	583	...	347
...	1,273	4,232	...	5,505	...	...	...	630
...	551	1,998	...	2,549	...	74	818	200
10	8,978	27,928	117	37,033	28,347	60,968	52,997	1,885
...	167	765	...	932	...	122	...	...
5	698	1,787	...	2,490	...	71	969	248
...	1,218	9,576	47	10,841	22	885	1,098	1,575
...	1,130	2,546	...	3,676	...	...	...	...
13	833	5,144	...	5,990	...	218	...	510
...	1,022	1,427	...	2,449	316	156	1,752	665
2	795	2,035	...	2,832	...	162	...	81
10	799	2,197	...	3,006	...	136	10,328	212
...	203	916	...	1,119	...	51	58	...
1	867	1,836	10	2,714	...	135	541	106
13	6,724	23,245	...	29,982	296	868	879	934
...	520	1,742	...	2,262	...	239	...	431
...	331	1,470	3	1,804	...	31	97	140
...	244	1,051	15	1,310	...	127	625	28
...	709	2,473	...	3,182	...	66	70	36
...	999	3,244	...	4,243	...	29	1,387	114
5	2,040	4,399	...	6,444	...	310	1,095	2,042
...	146	768	...	914	...	...	...	227
...	410	750	...	1,160	...	35	...	...
...	491	1,566	...	2,057	...	57	...	14
3	4,006	9,407	...	13,416	...	167	768	1,142
...	1,460	3,887	...	5,347	...	6	...	1,333
...	1,005	4,133	...	5,138	...	6	630	258
...	1,543	3,167	...	4,710	...	...	...	205

Public health and convenience—(continued).

Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais (h).	Arboriculture, public gardens and experimental cultivation (i).	Registration of births and deaths (j).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,555	2,142	307	187	622	596	2,464	119
5,276	1,445	161	...	132	142	286	96
1,904	557	123	...	262	814	177	34
43,786	6,423	816	730	151	...	3,164	627
1,395	314	177	3	49	921	...	10
3,754	758	225	36	96	...	167	23
11,254	2,052	305	220	102	...	300	150
3,872	970	152	...	99	42	...	12
7,767	1,009	258	514	220	...	1,551	195
2,997	669	172	343	72	48	96	24
2,124	400	127	309	88	...	48	24
4,053	360	143	718	84	...	60	24
997	316	127	...	18	...	...	24
2,348	365	132	574	140	...	...	24
30,626	3,168	547	1,898	631	1,396	2,458	442
3,529	300	155	...	63	60	97	10
1,416	300	98	...	101	...	...	...
1,226	230	132	...	53	...	33	...
2,575	505	192	430	60	...	60	1
2,937	575	137	566	74	40	550	22
11,808	2,359	310	1,919	195	294	1	60
1,069	332	105	105	106	...	...	24
736	100	127	71	75	147	...	36
1,707	552	180	220	133	821	...	29
18,496	5,132	483	286	118	133	460	147
4,762	1,174	281	...	127	...	49	27
5,727	862	292	...	167	...	156	31
4,671	717	245	...	146	...	228	29

7					8			
Public health and convenience—(concluded).					Public Instruction.			
Public Works (k) (1).					Schools and Colleges (a).	Contributions (b).	Libraries, Museums, Menageries, &c. (c).	Total.
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
954	11,362	5,213	...	37,451	1,438	718	36	2,192
336	4,781	2,617	...	15,902	...	1,156	...	1,156
240	840	474	...	6,517	...	85	...	85
3,721	5,065	23,854	...	2,32,534	5,385	...	...	5,385
96	229	723	...	4,039	...	...	...	...
120	568	1,358	...	8,393	712	...	...	712
88	1,019	7,189	...	26,259	488	912	...	1,400
236	328	3,156	...	8,867	538	...	...	538
86	16	3,566	...	15,910	448	599	...	1,047
...	423	990	...	8,623	462	10	...	472
...	560	1,228	...	5,151	384	...	...	384
...	1,012	1,720	...	18,850	994	10	...	1,004
...	80	140	...	1,811	...	...	...	...
...	122	716	...	5,203	221	...	...	221
1,460	335	13,479	...	59,417	5,704	2,350	500	8,554
275	...	3,658	...	8,817	...	180	5	185
60	...	4,085	...	6,328	...	192	5	197
108	217	2,175	...	4,954	...	288	5	293
144	...	1,854	...	5,993	...	200	...	200
49	78	1,784	...	8,342	...	892	...	892
336	2	3,760	...	24,491	372	1,723	...	2,095
...	...	314	...	2,282	92	...	...	92
24	51	774	...	2,176	...	173	...	173
221	32	373	...	4,339	529	96	...	625
4	10	17,599	62	45,007	1,845	...	360	2,205
...	3,739	3,524	58	15,080	4,302	...	...	4,302
5	121	1,782	18	10,055	3,784	...	...	3,784
...	508	4,695	...	11,444	1,531	...	...	1,531

9	10								
Contributions (4).	Miscellaneous.								
For general purposes.	Interest on loans (a).			Actual cost of work done for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).				Total.
	Interest due on account of previous years.	Interest due on account of current year.	Discount (b).		Law charges.	Rents.	Fairs.	Miscellaneous.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,765	...	...	...	...	72	...	...	188	260
659	...	...	...	...	112	30	...	78	220
...	...	...	...	...	...	...	...	12	12
24,814	...	51,598	...	...	...	510	...	2,841	54,949
131	...	...	...	...	...	...	...	...	...
318	...	...	...	...	...	...	...	185	185
3,723	...	...	...	...	...	835	...	37	872
870	...	...	...	...	2	...	...	61	63
1,819	...	...	...	...	...	...	...	...	...
366	...	...	...	...	...	...	...	57	57
235	...	...	...	...	...	...	178	7	185
334	...	536	...	...	12	...	...	...	548
163	...	...	...	...	...	...	...	18	18
280	...	...	...	...	...	...	300	...	300
5,053	...	422	...	...	19	47	...	415	903
761	...	...	...	...	...	...	...	1	1
255	...	...	...	...	...	...	...	...	...
140	...	...	...	...	...	...	...	...	...
461	...	...	...	...	13	...	...	...	13
404	...	...	...	...	24	78	...	...	102
1,658	...	...	...	...	...	...	...	111	111
121	...	...	...	...	...	...	...	15	15
155	...	...	...	...	5	...	...	...	5
325	...	...	...	...	50	...	...	...	50
3,626	...	...	...	...	...	...	...	403	403
586	...	...	...	...	...	...	...	42	42
734	...	...	...	...	13	...	...	...	13
776	...	...	...	...	...	...	...	...	...

North-Western Provinces and Oudh, during the year ending 31st March 1896—(continued).

11								12	13	Remarks.
Extraordinary and Debt.								Closing Balance.	Grand Total.	
Investments (a).		Payments to sinking fund (b).	Re-payment of loans (c).	Advances (d).		Deposits (e).	Total.			
In securities (other than for sinking fund).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	4,936	71,385	
...	...	...	...	...	...	...	...	3,484	31,346	
...	...	...	...	...	...	...	...	5,125	16,279	
...	...	...	25,906	...	...	...	25,906	22,625	4,33,103	
...	...	...	...	...	...	...	...	1,381	7,630	
...	...	...	...	...	...	...	...	1,706	16,525	
21,805	...	...	...	...	...	...	21,805	8,272	80,241	
...	...	...	...	...	...	...	...	2,586	19,646	
...	...	...	...	...	...	...	...	9,964	39,962	
...	...	...	...	...	...	...	...	2,562	16,334	
...	...	...	...	...	...	...	...	2,505	13,031	
...	...	...	195	...	...	...	195	6,150	32,904	
...	...	...	...	...	...	...	...	828	5,017	
...	...	...	...	...	...	...	...	4,136	14,790	
...	...	...	2,301	...	300	1,147	3,748	3,457	1,24,199	
...	...	...	...	...	...	...	...	1,398	15,275	
...	...	...	...	...	...	...	...	2,024	12,076	
...	...	...	...	...	...	...	...	6,811	14,484	
...	...	...	...	...	...	...	...	3,640	16,290	
...	...	...	...	...	...	...	...	3,735	20,327	
...	...	...	...	...	...	...	...	5,749	45,709	
...	...	...	...	...	...	...	...	634	4,365	
...	...	...	...	...	...	...	...	933	4,910	
...	...	...	...	...	...	...	...	1,583	9,595	
...	...	...	...	...	...	...	...	11,004	84,825	
...	...	...	...	...	...	100	100	5,177	35,976	
...	...	...	...	...	...	...	...	4,032	28,279	
...	...	...	...	...	...	...	...	6,414	28,719	

STATEMENT III.—Showing the Expenditure of the Municipalities in the North-

1	2	3	4	5						
Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charges.						
				General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (a).	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND— (concluded).	Sháhjahánpur	55	Sháhjahánpur ...	2,386	7,621	...	...	...	...	10,007
		56	Tilhar ...	512	2,164	...	...	...	...	2,676
	Pilibhít	57	Pilibhít ...	1,145	3,696	...	260	...	...	5,101
		58	Bisalpur ...	143	1,109	...	70	...	...	1,322
	Cawnpore	59	Cawnpore ...	16,503	19,733	...	...	102	84	36,422
	Fatehpur	60	Fatehpur ...	491	2,209	...	...	57	...	2,757
	Bánda	61	Bánda ...	920	4,014	...	256	46	165	5,401
	Allahabad	62	Allahabad ...	9,776	20,318	...	...	...	...	30,094
	Jhánsi	63	Jhánsi ...	920	3,648	...	...	...	...	4,568
		64	Mau Ránpur ...	1,684	1,668	...	40	...	12	3,404
ALLAHABAD.	Jalaun	65	Lalitpur ...	412	1,460	...	400	...	...	2,272
		66	Orai ...	306	1,226	...	...	...	...	1,532
	Jalaun	67	Kálpí ...	500	1,485	...	...	1	...	1,986
		68	Kunch ...	544	1,785	...	...	...	...	2,329
	Benares	69	Benares ...	9,710	25,345	...	...	1,101	556	36,712
	Mirzapur	70	Mirzapur ...	2,702	4,440	...	...	3	750	7,895
		71	Chunár ...	615	972	...	...	...	...	1,587
	Jaunpur	72	Jaunpur ...	1,774	4,175	...	...	...	...	5,949
	Gházípur	73	Gházípur ...	1,348	4,447	...	2	...	107	5,904
	Ballia	74	Ballia ...	318	1,156	...	...	...	...	1,474
GORAKH- PUR.	Gorakhpur	75	Gorakhpur ...	2,824	5,464	50	...	75	...	8,413
	Azamgarh	76	Azamgarh ...	443	1,926	...	...	...	20	2,389
KUMAUN.	Almora	77	Almora ...	490	516	...	...	...	...	1,006
	Naini Tal	78	Naini Tal ...	3,605	898	...	437	4,397	100	9,437
		79	Káshipur ...	681	586	...	...	...	...	1,267

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water-supply.		Drainage.	
Rs.	Rs.	Rs.	Rs.	Rs.	Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).
...	2,541	12,273	...	14,814	130	182	2,490	697
...	595	3,155	...	3,750	123	88	684	57
...	2,002	5,307	...	7,309	...	123	3,298	334
...	400	1,224	...	1,624	125	30	354	61
9	7,776	17,726	...	25,511	35,568	54,741	33,351	34,521
...	584	2,326	...	2,910	...	101	...	124
...	843	3,988	...	4,831	...	...	885	55
...	8,760	22,900	...	31,660	...	57,314	2,512	908
2,177	1,835	6,717	40	10,769	702	88	1,547	...
...	295	3,320	20	3,635	...	245	1,109	147
...	517	1,889	...	2,406	59	...	242	111
...	399	990	...	1,389	...	16	...	26
...	310	1,677	...	1,987	...	30	205	428
...	325	1,643	...	1,968	...	99	794	164
...	11,568	32,901	6	44,475	...	68,693	1,69,855	...
35	2,063	8,478	159	10,735	...	...	...	455
...	714	1,379	...	2,093	...	...	...	...
...	2,525	7,652	107	10,284	...	...	...	...
1	880	6,372	5	7,258	...	...	...	292
...	350	2,328	...	2,678	...	49	171	204
...	4,434	5,955	...	10,389	...	...	711	777
...	609	1,990	...	2,599	...	...	...	86
...	...	1,405	...	1,405	...	513	...	117
...	2,017	3,541	...	5,558	...	17,685	...	1,207
...	395	2,105	...	2,500	...	...	...	430

Public health and convenience—(continued).

Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais (h).	Arboriculture, public gardens and experimental cultivation (i).	Registration of births and deaths (j).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,444	2,824	448	1,643	194	170	460	36
2,652	564	222	201	88	119	191	12
8,911	500	293	1,626	243	...	1,149	36
1,615	...	159	18	151	...	...	34
72,696	2,870	702	852	370	...	3,535	149
3,785	250	190	35	220	...	262	49
5,651	601	203	511	512	2	426	30
70,599	7,536	1,329	13,666	424	...	2,340	259
15,123	704	279	559	163	65	2,023	48
2,932	420	164	137	307	11	325	...
3,711	255	192	595	106	117	563	24
1,678	300	168	38	135	85	527	60
1,736	120	133	11	106	...	439	49
1,760	414	118	17	208	59	80	60
83,386	2,849	1,228	4,414	522	...	1,159	1,651
19,931	1,839	433	1,825	171	...	1,328	35
1,883	240	125	...	92	...	15	116
7,384	791	202	...	65	...	115	100
10,811	2,222	277	314	230	...	907	24
2,637	404	147	142	89	161	...	48
14,487	840	354	178	584	...	541	145
5,301	1,630	120	...	90	2,044	91	60
3,823	240	133	200	75	...	...	...
19,488	502	139	15	...	67	267	...
1,849	905	124	...	240	...	195	...

7					8			
Public health and convenience—(concluded).					Public Instruction.			
Public Works (k) (1).								
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.	Schools and Colleges (a).	Contributions (b).	Libraries, Museums, Me- nageries, &c. (c).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,050	430	6,527	...	31,725	2,090	1,202	...	3,292
120	119	2,561	...	7,796	...	492	...	492
545	95	14,539	...	31,692	115	5,945	...	6,060
39	...	1,496	...	4,082	...	222	...	222
1,078	842	56,664	...	2,97,939	763	615	...	1,378
...	...	451	...	5,467	...	600	...	600
78	1,565	2,136	...	12,656	686	25	...	711
4,980	3,295	25,698	10	1,90,870	4,905	...	...	4,905
908	1,869	3,238	...	27,316	...	1,550	...	1,550
408	350	2,352	...	8,907	277	...	...	277
165	243	466	...	6,849	717	...	...	717
...	...	2,075	...	5,108	149	456	...	605
67	...	983	...	4,257	1,125	...	...	1,125
115	135	2,406	...	6,420	1,873	360	...	1,733
2,763	191	37,329	...	3,74,040	3,206	...	300	3,506
441	115	6,570	...	33,143	743	...	180	923
103	900	642	...	4,116	...	...	...	...
360	3,766	13,406	...	26,189	1,099	1,140	120	2,359
187	3,474	8,200	...	26,938	444	1,260	204	1,908
...	...	1,526	...	5,578	...	600	120	720
1,060	4,180	7,450	...	31,307	6,244	742	...	6,986
120	648	347	...	10,537	...	540	...	540
...	256	204	...	5,561	72	...	...	72
2,699	2,738	21,972	1,429	68,208	150	291	...	441
...	6,243	...	...	9,986	802	...	...	802

9	10								
Contributions (4).	Miscellaneous.								
	Interest on loans (a).			Actual cost of works done for private individuals (c).	Other items (to be specified in detail in as many columns as may be necessary) (d).				Total.
	Interest due on account of previous years.	Interest due on account of current year.	Discount (b).		Law charges.	Rents.	Fairs.	Miscellaneous.	
For general purposes.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,681	...	565	...	...	...	...	...	271	836
360	...	...	...	...	...	...	...	...	...
1,585	...	...	...	...	...	...	...	53	53
192	...	...	...	...	...	...	...	...	...
7,927	...	58,089	...	...	...	...	...	1,578	59,667
946	...	...	...	...	...	...	...	...	...
1,104	...	...	...	...	...	...	...	192	192
6,066	...	62,489	...	818	...	1,513	...	2,485	67,305
4,893	...	...	...	...	125	...	...	499	624
410	...	...	...	...	...	...	...	49	49
354	...	...	...	...	...	...	...	59	59
392	...	...	...	...	...	...	...	...	...
132	...	...	...	...	...	...	...	18	18
279	...	...	...	...	...	...	...	24	24
5,367	...	98,455	...	...	...	...	...	2,420	95,875
3,944	...	...	...	...	5	...	...	102	107
238	...	...	...	...	...	...	...	1	1
2,007	...	...	...	...	...	...	...	151	151
2,108	...	...	...	...	...	...	...	52	52
342	...	...	...	...	...	...	...	5	5
4,314	...	...	...	...	...	...	...	4,084	4,084
912	...	...	...	...	...	...	...	990	990
437	...	...	...	...	...	3	...	...	3
...	...	10,964	...	...	...	...	...	965	11,929
382	...	290	...	...	...	...	...	39	624

North-Western Provinces and Oudh, during the year ending 31st March 1896—(continued).

11								12	13	Remarks.
Extraordinary and Debt.								Closing balance.	Grand Total.	
Investments (a).		Payments to sinking fund (b).	Repayment of loans (c).	Advances (d).		Deposits (e).	Total.			
In securities (other than for sinking fund).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	1,870	...	...	...	1,870	9,824	77,049	
...	...	...	...	...	...	...	...	5,486	20,560	
...	...	...	...	...	...	...	...	17,339	69,139	
...	...	...	...	...	...	...	...	654	8,096	
...	...	25,426	...	...	...	1,600	27,026	6,92,220	11,48,090	
...	...	...	...	...	...	...	...	948	13,628	
...	...	...	...	...	...	...	...	3,307	28,202	
...	...	...	32,057	...	600	...	32,657	45,948	4,09,505	
...	...	...	...	...	...	80	80	9,722	59,522	
...	...	...	...	...	...	...	...	12,749	29,431	
...	...	...	...	...	...	...	...	6,325	18,982	
...	...	...	...	...	...	...	...	1,588	10,614	
...	...	...	...	...	...	...	...	7,854	17,359	
...	...	...	...	...	...	...	...	9,284	22,037	
...	...	...	21,443	...	50	...	21,493	5,05,094	10,86,562	
...	...	...	...	...	...	...	...	24,572	81,319	
...	...	...	...	...	...	...	...	3,819	11,854	
...	...	...	...	...	...	...	...	686	47,625	
...	...	...	...	...	...	...	...	13,063	57,231	
...	...	...	...	...	...	...	...	3,958	14,755	
...	...	...	...	...	...	...	...	8,986	74,479	
...	...	...	...	...	...	...	...	3,145	21,112	
...	...	...	...	...	...	...	...	1,060	9,545	
...	...	5,146	...	150	908	...	6,199	6,483	1,08,255	
...	...	...	402	...	...	...	107	1,043	16,711	

STATEMENT III.—Showing the Expenditure of the Municipalities in the North-

Division.	2	3	4	5						
	Name of district.	Serial number of Municipality.	Name of Municipality.	General administration and collection charges.						
				General administration (office establishment, inspection, Honorary Magistrates' establishment, &c.) (a).	Collection of taxes including bonded warehouses (establishment, purchase of accounts, books and paper, money-boxes, repairs to outposts, &c.) (b).	Collection of tolls on roads and ferries (c).	Survey of land (d).	Refunds (e).	Pensions and gratuities (f).	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	80	Lucknow ...	16,271	25,538	553	...	150	1,210	43,722
	Unao ...	81	Unao ...	240	404	...	...	33	...	677
	Rae Bareilly ...	82	Rae Bareilly ...	1,280	4,527	...	...	4	...	5,811
	Sitapur ...	83	Sitapur ...	1,073	2,388	...	...	...	...	3,461
		84	Khairabad ...	527	1,086	...	...	...	...	1,613
	Hardoi ...	85	Hardoi ...	226	699	...	...	...	...	925
		86	Shahabad ...	285	564	...	...	...	...	849
		87	Sandila ...	748	1,496	...	...	...	...	2,244
		88	Sandi ...	189	320	...	...	...	...	509
		89	Pihani ...	245	316	...	...	...	...	561
FYZABAD.	Kheri ...	90	Lakhimpur ...	333	477	...	...	...	...	810
		91	Muhamdi ...	89	103	...	...	...	...	192
	Fyzabad ...	92	Fyzabad ...	2,970	6,357	...	...	...	...	9,327
		93	Tanda ...	250	509	...	...	4	...	763
	Gonda ...	94	Gonda ...	930	1,959	...	...	...	...	2,889
		95	Nawabganj ...	570	...	...	20	...	...	590
		96	Utraula ...	94	258	...	50	...	...	402
		97	Balrampur ...	448	231	...	...	...	...	679
	Bahraich ...	98	Bahraich ...	2,141	2,725	...	79	...	20	4,965
		99	Nanpara ...	638	912	...	...	...	...	1,550
		100	Bhinga ...	244	57	...	...	...	...	301
	Sultanpur ...	101	Sultanpur ...	599	1,754	...	71	...	...	2,424
	Partabgarh ...	102	Bela (Partabgarh)	431	2,093	...	125	...	...	2,649
	Bara Banki ...	103	Nawabganj (Bara Banki).	1,166	3,120	...	40	...	...	4,326
			GRAND TOTAL ...	1,44,952	3,34,463	631	3,733	22,904	3,760	5,10,443

6					7			
Public safety.					Public health and convenience.			
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.) (a).	Lighting (establishment, purchase of lamps, oil, repairs, &c.) (b).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts &c.) (c).	Rewards for destruction of wild animals and snakes (d).	Total.	Water-supply.		Drainage.	
Rs.	Rs.	Rs.	Rs.	Rs.	Capital outlay (a) (1).	Establishment, repairs, &c. (a) (2).	Capital outlay (b) (1).	Establishment, repairs, &c. (b) (2).
6	13,185	55,968	...	69,159	2,17,749	62,398	188	2,295
...	177	1,190	...	1,367	...	...	740	...
...	962	2,717	50	3,729	300	300	2,429	1,425
...	1,079	2,272	...	3,351	172	275	1,038	...
...	185	1,519	...	1,654	...	...	...	...
56	690	1,324	...	2,070	...	345	437	207
1	199	2,225	18	2,443	...	45	400	17
3	197	2,432	11	2,643	...	204	208	165
...	...	1,276	...	1,276	...	42	...	16
...	200	1,129	...	1,329	...	52	261	21
...	286	881	...	1,167	...	109	152	...
...	46	644	...	690	...	32	...	...
...	3,207	9,898	...	13,105	3,576	25	78	428
...	309	2,052	...	2,361	...	...	...	8
...	615	1,916	...	2,531	...	398	802	444
...	196	1,157	...	1,353	...	170	50	100
...	143	624	...	767	...	50	270	12
...	150	1,253	...	1,403	...	...	235	23
...	1,376	3,569	12	4,957	199	318	200	207
...	585	2,130	10	2,725	94	85	...	23
...	100	429	3	532	...	37	...	...
...	342	884	16	1,242	...	56	265	81
...	292	1,366	4	1,662	...	15	1,099	31
...	509	2,508	...	3,017	...	54	1,544	202
2,394	1,42,024	4,76,362	1,308	6,22,088	7,59,415	3,37,890	3,50,986	79,093

Public health and convenience—(continued.)

Conservancy (including road cleaning and watering) and latrines (c).	Hospitals and dispensaries (d).	Vaccination (e).	Markets and slaughter-houses (f).	Pounds (g).	Dak bungalows and sarais (h).	Arboriculture, public gardens, and experimental cultivation (i).	Registration of births and deaths (j).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79,584	5,973	2,333	2,529	1,007	...	350	216
1,809	283	164	...	530	...	236	25
6,536	420	174	200	207	...	1,152	96
8,149	820	782	60	909	860	1,959	27
1,724	520	139	...	172	...	...	24
4,265	1,070	114	38	228	...	943	...
3,257	140	127	...	266	...	50	24
1,928	3,196	109	...	201	...	...	24
1,600	300	115	...	243	51	...	24
996	74	142	...	242	31	...	24
2,022	120	107	894	365	27	273	13
560	...	103	...	434	38	...	13
16,976	1,611	378	634	653	336	225	...
3,144	186	183	...	112	...	48	...
4,688	983	246	10	641	87	238	12
1,847	278	93	4	321	30	111	...
693	169	122	...	161	80	...	...
4,190	...	115	205	311	...	...	61
5,211	1,325	286	46	527	465	693	12
2,109	714	554	15	502	152	...	19
757	...	120	30	726	37	...	...
2,768	579	119	...	459	...	2,186	24
1,699	268	120	123	169	...	712	...
5,596	450	100	62	283	117	60	142
8,88,488	1,02,938	25,613	47,723	23,359	14,291	45,845	7,220

7					8			
Public health and convenience— <i>(concluded)</i> .					Public Instruction.			
Public Works (k) (1).								
Establishment (2).	Buildings (3).	Roads.	Stores (4).	Total.	Schools and Colleges (a).	Contributions (b).	Libraries, Museums, Me- nageries, &c. (c).	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,820	1,792	52,721	...	4,32,955	9,018	6,438	1,320	16,776
...	300	621	...	4,708	60	...	...	60
367	713	3,037	...	17,356	435	...	...	435
620	532	2,798	...	19,001	312	...	512	824
213	108	301	...	3,201	...	60	...	60
...	...	3,330	...	10,977	...	60	135	195
...	899	1,560	...	6,785	...	...	78	78
...	272	663	...	6,970	600	120	96	816
...	...	182	...	2,573	...	...	24	24
...	1,032	1,084	...	3,959	48	...	38	86
...	36	2,442	...	6,550	120	100	37	257
...	19	418	...	1,617	...	...	...	...
1,271	262	16,912	...	43,365	...	2,177	180	2,357
...	...	720	...	4,401	771	120	...	891
123	16	595	...	9,283	613	...	60	673
...	62	671	...	3,737	...	...	...	...
...	75	325	...	1,957	...	...	24	24
60	...	604	...	5,804	...	...	...	...
385	...	2,384	...	12,258	480	...	...	480
43	...	1,491	59	5,860	...	...	...	...
...	...	123	...	1,830	...	...	...	...
30	...	1,070	...	7,637	360	27	100	487
...	...	313	...	4,549	276	...	...	276
358	88	1,857	...	10,913	256	...	60	316
41,542	87,239	4,98,825	2,307	33,12,774	90,193	42,593	6,039	1,38,825

9	10								
Contributions (4).	Miscellaneous.								
	Interest on loans (a).				Other items (to be specified in detail in as many columns as may be necessary) (d).				
	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount (b).	Actual cost of works done for private individuals (c).	Law charges.	Rents.	Fairs.	Miscellaneous.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Total.
9,000	52,485	46,165	...	...	...	...	...	1,960	1,00,610
300	...	...	...	...	...	...	...	...	...
881	...	...	...	...	...	...	...	100	100
1,304	...	...	...	...	...	...	...	195	195
287	...	110	...	...	...	...	...	31	141
523	...	...	...	...	...	...	...	179	179
420	...	...	...	...	...	...	...	16	16
350	...	...	...	...	...	...	...	39	39
201	...	...	...	...	...	...	...	7	7
166	...	...	...	...	...	...	...	13	13
379	...	...	...	...	...	...	...	...	...
144	...	...	...	...	...	...	...	...	...
6,936	...	...	...	...	248	...	...	178	426
411	...	...	...	...	...	...	...	...	...
817	...	...	...	...	...	...	...	96	96
192	...	...	...	...	...	...	...	...	...
138	...	...	...	...	...	...	...	...	...
309	...	...	...	...	...	...	...	56	56
1,327	...	...	...	...	23	...	...	80	103
194	...	...	...	...	...	...	...	50	50
123	...	...	...	...	...	...	...	...	...
410	...	...	...	...	...	...	...	259	259
190	...	...	...	...	1	...	...	...	1
677	...	175	...	...	...	62	...	14	248
1,67,548	52,835	3,39,433	...	818	5,479	4,205	15,614	26,293	4,44,677

Western Provinces and Oudh, during the year ending 31st March 1896—(concluded).

11								12	13	Remarks.
Extraordinary and debt.								Closing balance.	Grand Total.	
Investments (a).		Payments to sinking fund (b).	Re-payment of loans (c).	Advances (d).		Deposits (e).	Total.			
In securities (other than for sinking fund).	In Savings Bank.			Payment.	Other.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	23,461	...	...	...	...	23,461	1,60,002	8,55,685	
...	...	...	...	...	...	...	...	985	8,097	
...	...	...	...	...	...	73	73	183	28,568	
...	...	...	...	...	...	...	...	7,331	35,467	
...	...	...	250	...	...	...	250	195	7,401	
...	...	...	...	205	...	...	205	3,080	18,154	
...	...	...	...	...	...	...	...	3,680	14,271	
...	...	...	...	...	...	...	...	371	13,433	
...	...	...	...	...	...	...	...	769	5,359	
...	...	...	...	...	...	...	...	167	6,281	
...	...	...	...	...	...	...	...	9,537	18,700	
...	...	...	...	...	...	...	...	1,264	3,907	
...	...	...	...	...	...	339	339	40,353	1,16,208	
...	...	...	...	...	...	...	...	271	9,098	
...	...	...	...	...	...	...	...	2,361	18,650	
...	...	...	...	...	...	...	...	1,710	7,582	
...	...	...	...	...	...	...	...	1,146	4,434	
...	...	...	...	...	...	...	...	1,216	9,467	
...	...	...	...	...	...	...	...	4,528	28,618	
...	...	...	...	...	...	...	...	445	10,824	
...	...	...	...	...	...	...	...	2,657	5,443	
...	...	...	...	...	...	...	...	1,523	13,982	
...	...	...	...	...	...	...	...	3,511	12,838	
...	...	...	640	...	...	...	640	2,951	23,088	
21,805	...	54,642	92,064	355	1,853	3,381	1,74,100	22,12,937	76,13,392	

STATEMENT IV.—Showing the quantity or value of the principal articles imported into, and taxed by, the and expenditure per head, and the incidence

1	2	3	4	5	6				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
Meerut.	Sahāranpur ...	1	Sahāranpur ...	63,194	9,51,956	2,39,644	7,12,312	23,849	11 10 13
		2	Hardwār Union ...	29,125	1,79,919	...	1,79,919	6,256	6 7 3
		3	Deoband ...	19,250	2,49,057	1,44,480	1,04,577	3,204	5 17 4
	Muzaffarnagar ...	4	Muzaffarnagar ...	18,166	2,18,368	24,424	1,93,944	5,565	10 2 17
		5	Kandhla ...	9,437	70,539	8,460	62,079	1,973	6 21 11
		6	Kairana ...	18,420	1,23,392	7,746	1,15,646	3,601	6 11 2
	Meerut ...	7	Meerut ...	119,390	8,80,735	1,95,135	6,85,600	39,892	5 29 11
		8	Ghāziabad ...	10,193	1,26,571	86,355	40,216	1,957	3 37 13
		9	Baraut ...	6,781	52,295	6,989	45,306	1,700	6 27 4
		10	Bāghpat ...	6,292	56,807	20,514	36,293	1,190	5 30 11
		11	Hāpur ...	14,977	2,99,540	1,94,741	1,04,799	4,636	6 38 8
		12	Pilkhua ...	5,441	13,495	6,619	6,876	241	1 10 9
		13	Sardhana ...	12,059	82,525	12,379	70,146	3,220	5 32 10
	Bulandshahr ...	14	Bulandshahr ...	16,931	1,80,273	47,553	1,32,720	3,871	8 0 10
		15	Anúpsahr ...	7,952	61,802	7,359	54,443	1,594	6 33 13
		16	Khurja ...	26,349	6,50,240	45,306	6,04,934	5,604	7 19 5
		17	Sikandarabad ...	15,231	3,70,725	2,53,107	1,17,618	3,287	7 28 14
	Aligarh ...	18	Koil (Aligarh) ...	61,485	8,72,314	4,74,331	3,97,983	12,681	6 18 14
		19	Hāthras ...	39,181	2,55,358	...	2,55,358	6,496	6 20 11
		20	Atrauli ...	15,408	1,37,185	58,821	78,364	2,592	5 3 6
		21	Sikandra Rao ...	10,263	68,004	9,152	58,852	2,007	5 30 2

Refined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...
10,864	...	10,864	2,716	0 11 7
...	...	...	...	...
...	...	...	...	...
2,022	35	1,987	745	0 8 6
3,035	189	2,846	800	0 6 2
32,083	1,630	30,453	6,308	0 10 1
3,264	8	3,256	915	0 12 12
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
663	557	111	21	0 0 11
1,536	588	948	139	0 3 2
5,036	407	4,629	1,301	0 10 14
3,053	1,108	1,945	335	0 9 12
15,542	2,342	13,200	3,712	0 20 0
8,030	2,233	5,797	409	0 15 3
29,911	...	29,911	7,477	0 19 7
...	...	...	1,500	...
3,520	206	3,314	827	0 8 9
3,752	1	3,751	703	0 14 9

Unrefined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
...	...	...	...	...
8,736	...	8,736	1,092	0 11 4
...	...	...	...	...
3,045	...	3,045	190	0 6 11
...	...	...	...	...
9,285	2,520	6,765	634	0 14 11
65,034	1,242	63,792	3,987	0 21 5
10,059	191	9,968	934	0 39 1
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
2,448	1,561	897	80	0 6 9
9,525	876	8,649	487	0 28 11
13,741	777	12,964	1,215	0 30 10
13,044	629	12,415	1,163	1 22 7
48,616	6,055	42,561	3,989	1 24 9
34,060	28,219	5,841	547	0 15 5
39,117	...	59,117	5,542	0 38 7
...	...	...	1,500	...
17,100	116	16,984	1,592	1 4 1
9,289	101	9,188	574	0 35 12

9				
Ghi.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	Mds. s. c.
mds. 8,030	mds. 576	mds. 7,454	3,843	0 4 4
" 6,779	...	" 6,779	3,951	0 9 4
" 1,454	" 6	" 1,448	964	0 2 9
" 3,062	" 150	" 2,912	1,456	0 6 6
" 674	" 33	" 641	320	0 2 11
" 1,379	" 170	" 1,209	453	0 2 10
" 12,318	" 646	" 11,672	11,672	0 3 14
" 1,600	" 90	" 1,510	755	0 5 14
" 663	8	" 655	327	0 3 13
rs. 21,787	rs. 196	rs. 21,591	674	{ 3 6 10 0 5 1
mds. 806	mds. 7	mds. 799		
" 2,201	" 202	" 1,999	999	0 5 5
" 143	" 15	" 128	64	0 0 15
" 981	" 14	" 967	483	0 3 3
rs. 64,727	rs. 1,257	rs. 63,470	991	3 11 11
mds. 1,028	mds. 68	mds. 960	480	0 4 13
rs. 2,93,445	rs. 2,06,063	rs. 87,382	1,365	3 5 0
" 89,717	" 35,759	" 53,958	843	3 8 8
mds. 8,853	mds. 1,143	mds. 7,710	3,855	0 5 0
" 5,270	...	" 5,270	2,635	0 5 6
" 853	245	" 608	304	0 1 9
" 915	61	" 854	427	0 3 5

CLASS I.—Including grain, sugar, ghí, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
{ rs. 2,11,999 mds. 20,33,190 }	rs. 3,396 mds. 4,90,829	rs. 2,08,603 mds. 15,42,371 }	21,457	{ rs. 3 4 9 mds. 24 16 4 }
{ rs. 2,48,752 mds. 2,80,152 }	rs. ... mds. ...	rs. 2,48,752 mds. 2,80,152 }	15,563	{ rs. 8 8 7 mds. 9 24 4 }
{ rs. 82,410 mds. 3,25,886 }	rs. 216 mds. 1,44,484	rs. 82,194 mds. 1,81,402 }	4,989	{ rs. 4 4 3 mds. 9 16 15 }
{ rs. 10,762 mds. 2,73,806 }	rs. 199 mds. 25,448	rs. 10,563 mds. 2,43,357 }	8,768	{ rs. 0 9 3 mds. 13 26 13 }
{ rs. 2,089 mds. 82,984 }	rs. 47 mds. 8,547	rs. 2,042 mds. 74,437 }	3,365	{ rs. 0 3 5 mds. 7 33 14 }
{ rs. 2,984 mds. 1,57,451 }	rs. ... mds. 11,040	rs. 2,984 mds. 1,46,411 }	6,301	{ rs. 0 2 7 mds. 0 23 15 }
{ rs. 1,07,936 mds. 12,06,624 }	rs. 22,845 mds. 2,15,140	rs. 85,091 mds. 9,91,484 }	73,575	{ rs. 0 11 14 mds. 8 12 2 }
{ rs. 33,221 mds. 1,52,127 }	rs. ... mds. 90,169	rs. 33,221 mds. 61,958 }	5,395	{ rs. 3 4 1 mds. 6 3 2 }
{ rs. 11,125 mds. 54,769 }	rs. 57 mds. 7,455	rs. 11,068 mds. 47,314 }	2,449	{ rs. 1 10 1 mds. 6 39 1 }
{ rs. 42,688 mds. 57,614 }	rs. 2,543 mds. 20,521	rs. 40,145 mds. 37,093 }	2,456	{ rs. 6 6 1 mds. 5 35 12 }
{ rs. 47,288 mds. 47,288 }	rs. 2,106 mds. 1,106	rs. 45,182 mds. 46,182 }	6,463	{ rs. 3 0 2 mds. 3 3 5 }
{ rs. 435 mds. 18,652 }	rs. ... mds. 7,753	rs. 435 mds. 10,899 }	475	{ rs. 0 1 3 mds. 2 0 1 }
{ rs. 25,917 mds. 1,15,474 }	rs. ... mds. 14,159	rs. 25,917 mds. 1,01,315 }	4,909	{ rs. 2 2 4 mds. 8 16 1 }
{ rs. 1,03,396 mds. 2,07,651 }	rs. 1,458 mds. 48,872	rs. 1,01,938 mds. 1,58,779 }	8,471	{ rs. 6 0 3 mds. 10 15 1 }
{ rs. 10,667 mds. 83,430 }	rs. ... mds. 9,440	rs. 10,667 mds. 76,990 }	4,069	{ rs. 1 5 5 mds. 9 27 4 }
{ rs. 3,30,334 mds. 7,36,701 }	rs. 2,07,123 mds. 62,353	rs. 1,23,206 mds. 2,74,348 }	16,176	{ rs. 4 10 9 mds. 10 16 7 }
{ rs. 1,30,529 mds. 4,47,075 }	rs. 42,217 mds. 3,11,738	rs. 88,312 mds. 1,35,337 }	6,941	{ rs. 5 12 9 mds. 8 35 6 }
{ rs. 33,41,788 mds. 11,63,206 }	rs. 11,76,796 mds. 4,94,730	rs. 21,64,992 mds. 6,68,476 }	34,738	{ rs. 35 3 4 mds. 10 3 7 }
mds. 3,02,901	...	mds. 3,02,901	14,030	mds. 2 29 3
{ rs. 4,63,866 mds. 2,02,053 }	rs. 1,42,106 mds. 59,391	rs. 3,21,760 mds. 1,42,662 }	6,375	{ rs. 15 2 5 mds. 9 10 5 }
{ rs. 2,65,077 mds. 1,14,946 }	rs. 31,624 mds. 9,448	rs. 2,33,453 mds. 1,05,498 }	4,466	{ rs. 22 11 11 mds. 10 11 2 }

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ rs. 2,41,423 hds. 24,911	rs. 597 199	Rs. 2,40,826 24,712	1,807	...
{ " 3,949 rs. 39,591	...	3,949 rs. 39,591	171	...
5,077	...	5,077	273	...
hds. 5,480	...	5,480	775	...
" 1,216	...	1,216	268	...
" 2,148	...	2,148	394	...
" 767	...	767	191	...
...	...	...	350	...
...	...	...	98	...
hds. 1,446	...	1,446	289	...
...	...	...	325	...
hds. 285	...	285	24	...
...	...	...	490	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
...	...	...	2,610	...
...	...	...	...	...
hds. 2,308	...	2,308	362	...
...	...	...	595	...

12				
Oil.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
4,444	656	3,788	947	0 2 2
1,538	...	1,538	288	0 2 1
238	...	238	59	0 0 7
2,940	161	2,779	521	0 6 1
293	...	293	73	0 1 3
236	8	228	57	0 0 7
4,607	102	4,505	844	0 1 8
111	...	111	27	0 0 6
278	...	278	52	0 1 10
226	4	222	55	0 1 6
439	32	407	101	0 1 1
610	395	215	39	0 1 9
1,176	9	1,167	291	0 3 13
352	16	336	84	0 0 12
81	...	81	20	0 0 6
558	...	558	139	...
200	75	125	31	0 0 5
2,904	1,186	1,718	322	0 1 1
2,131	...	2,131	399	0 2 2
118	...	118	29	0 0 4
112	...	112	21	0 0 7

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	Mds. s. c.
mds. 3,74,214	mds. 11,089	mds. 3,63,175	3,925	mds. 5 29 5
{ rs. 9,789 mds. 55,160	...	{ rs. 9,789 mds. 55,160	1,068	{ rs. 0 2 0 mds. 1 3 9
{ rs. 19,522 " 81,158	mds. ... 89	{ rs. 19,522 mds. 81,079	951	{ rs. 1 0 2 mds. 4 8 7
" 86,600	" 124	" 86,476	1,007	" 4 30 6
mds. 3,075	...	" 3,075	235	" 4 12 15
rs. 12,893	mds. 209	" 12,684	547	" 0 27 8
{ rs. 19,371 mds. 4,27,058	{ rs. 609 mds. 48,685	{ rs. 18,762 mds. 3,78,373	7,020	{ rs. 0 2 6 mds. 3 6 12
rs. 3,231	...	rs. 3,231	78	rs. 0 5 0
mds. 18,070	mds. 8	mds. 18,062	278	mds. 2 30 1
{ rs. 2,263 mds. 393	mds. ... 116	{ rs. 2,263 " 277	165	{ rs. 0 5 9 mds. 0 1 12
{ rs. 3,797 mds. 44,444	mds. ... 14,377	{ rs. 3,797 mds. 30,067	1,235	{ rs. 0 4 0 mds. 2 0 4
mds. 2,429	" 395	mds. 2,034	66	mds. 0 14 15
{ rs. 371 mds. 26,194	mds. ... 1,227	{ rs. 371 mds. 24,967	530	{ rs. 0 0 5 mds. 2 2 13
{ rs. 12,862 mds. 4,221	{ rs. 313 mds. 607	{ rs. 12,549 mds. 3,614	896	{ rs. 0 11 10 mds. 0 8 8
{ rs. 3,252 mds. 1,606	" ... 15	{ rs. 3,252 mds. 1,591	351	{ rs. 0 6 6 mds. 0 7 12
rs. 20,219	" 9,111	" 11,108	1,051	mds. 0 16 1
{ rs. 9,263 mds. 6,255	mds. ... 2,690	{ rs. 9,263 mds. 3,565	821	{ rs. 0 9 8 mds. 0 9 5
{ rs. 1,96,968 mds. 2,68,216	{ rs. 1,31,741 mds. 11,447	{ rs. 65,227 mds. 2,56,639	2,658	{ rs. 1 0 11 mds. 4 6 15
rs. 1,88,768	...	mds. 1,88,768	2,080	mds. 4 32 11
{ mds. 15,392 rs. 24,502	{ rs. 686 mds. 229	{ rs. 14,706 mds. 24,273	389	{ rs. 0 15 3 mds. 1 23 0
{ rs. 17,700 mds. 16,470	{ rs. 168 mds. 38	{ rs. 17,532 mds. 16,432	321	{ rs. 1 11 4 mds. 1 24 0

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
{ rs. 3,22,846 mds. 3,84,431	40,761 27,493	2,82,085 3,56,938	{ 5,316	{ 4 7 5 5 25 5
rs. 1,35,434 mds. 63,082	...	1,35,424 63,082	{ 2,616	{ 4 10 4 2 6 10
rs. 34,528 mds. 13,66,901	1,137 113	33,391 13,66,788	{ 655	{ 1 11 9 71 0 1
rs. 44,471	1,144	43,327	1,354	2 6 1
" 8,894	...	8,894	241	0 5 7
" 18,358	509	17,849	302	0 15 6
" 2,67,177	6,020	2,61,157	14,709	2 2 11
" 16,191	621	15,570	487	1 8 5
" 12,129	936	11,193	859	1 10 4
" 17,389	653	16,736	523	2 10 6
" 91,324	44,813	46,511	1,453	3 1 7
" 2,132	...	2,132	40	0 6 3
" 24,765	...	24,765	774	2 0 10
" 39,542	267	39,275	1,227	2 5 1
" 20,165	7,822	12,343	386	1 8 10
" 65,914	9,358	56,556	1,380	2 2 4
" 43,551	4,340	39,211	1,257	2 9 2
" 1,21,850	1,996	1,19,854	3,880	1 15 2
{ rs. 30,474 mds. 14,228	...	30,474 14,228	{ 1,519	{ rs. 0 12 5 mds. 0 14 8
rs. 11,491	42	11,449	307	rs. 0 11 1
" 12,331	38	12,293	326	" 1 3 1

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.
{ rs. 3,08,866 mds. 43,648 }	rs. 1,16,149 mds. 18,493	rs. 1,92,717 mds. 25,155 }	4,566	{ rs. 3 0 9 mds. 0 15 5 }
{ rs. 28,856 mds. 3,676 }	... ...	rs. 28,856 mds. 3,676 }	770	{ rs. 0 15 10 mds. 0 5 0 }
{ rs. 24,605 mds. 5,700 }	rs. 596 mds. 215	rs. 24,009 mds. 5,485 }	525	1 3 11 0 11 6
62,888	6,526	56,362	1,761	3 1 7
7,678	157	7,521	235	0 12 8
26,282	7,915	18,367	574	0 15 11
{ rs. 1,59,805 mds. 15,585 }	rs. 5,935 mds. 591	rs. 1,53,870 mds. 14,994 }	8,420	{ rs. 1 4 7 mds. 0 4 13 }
13,127	626	12,501	195	1 3 7
5,117	188	4,929	231	0 11 7
5,775	93	5,682	267	0 14 5
38,581	2,673	35,908	561	2 6 4
5,570	2,373	3,197	66	0 9 4
25,437	1,908	23,529	368	1 15 2
28,191	4,746	23,445	733	1 6 1
11,086	1,330	9,756	305	1 3 7
1,04,120	45,193	58,927	1,842	2 3 9
40,752	13,531	27,221	851	1 12 7
{ rs. 1,27,097 mds. 6,288 }	rs. 37,497 mds. 1,885	rs. 89,600 mds. 4,403 }	2,800	{ rs. 1 7 3 mds. 0 2 13 }
mds. 26,884	...	26,884	2,109	mds. 0 27 7
{ rs. 22,604 mds. 1,117 }	rs. 5,052 mds. 250	rs. 17,552 mds. 867 }	549	{ rs. 1 2 2 mds. 0 2 4 }
{ rs. 12,819 mds. 1,264 }	rs. 621 mds. 49	rs. 12,198 mds. 1,215 }	381	{ rs. 1 3 0 mds. 0 4 11 }

16				
CLASS VI.—Tobacco.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of popula- tion.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
13,623	1,435	12,188	1,478	0 7 4
3,152	...	3,152	424	0 4 5
3,569	254	3,315	520	0 6 14
6,973	845	6,128	1,532	0 13 7
494	16	478	62	0 2 0
...	...	...	...	...
{ rs. 8,143 mds. 13,968 }	{ rs. 42 mds. 3,848 }	{ rs. 8,101 mds. 10,120 }	3,623	{ rs. 0 1 1 mds. 0 3 5 }
805	249	556	71	0 2 2
426	3	423	54	0 2 8
{ rs. 1,681 mds. 420 }	{ }	{ rs. 1,681 mds. 420 }	105	{ rs. 0 4 3 mds. 0 2 10 }
1,614	353	1,261	208	0 3 5
475	214	261	34	0 1 14
2,415	78	2,337	305	0 7 12
rs. 3,942	rs. 232	3,710	116	0 3 6
„ 2,137	...	2,137	67	0 1 7
„ 4,534	rs. 1,786	2,748	86	0 1 8
2,105	133	1,972	252	0 4 14
{ rs. 32,031 mds. 7,604 }	{ rs. 9,439 mds. 2,310 }	{ rs. 22,642 mds. 5,294 }	1,069	{ rs. 0 5 10 mds. 0 3 7 }
4,563	...	4,563	696	0 4 10
{ rs. 20,490 mds. 3,914 }	{ rs. 11,050 mds. 2,209 }	{ rs. 9,440 mds. 1,705 }	336	{ rs. 0 9 9 mds. 0 4 6 }
{ rs. 2,663 mds. 794 }	{ rs. 238 mds. 79 }	{ rs. 2,425 mds. 715 }	155	{ rs. 0 3 9 mds. 0 2 12 }

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
7,327	771	6,556	7,757	0 4 2
{ rs. 2,13,687 mds. 2,54,622	...	{ rs. 2,13,687 mds. 2,54,622	{ 3,304	{ rs. 7 5 4 mds. 8 29 10
* 18,084	2,254	15,830	2,371	0 3 4
rs. 2,24,942	rs. 9,160	rs. 2,15,782	2,394	rs. 11 14 0
„ 47,269	„ 435	„ 46,834	702	rs. 4 1 4
„ 1,08,765	„ 10,802	„ 97,963	1,469	rs. 5 5 1
„ 9,46,565	„ 77,095	„ 8,69,470	29,440	rs. 7 4 6
„ 83,385	„ 620	„ 82,765	1,241	rs. 8 1 10
92,627	18,139	24,488	1,117	3 25 14
„ 34,974	„ 46	„ 34,928	523	5 8 9
1,38,828	18,931	1,19,897	1,798	8 0 3
52,950	39,234	13,716	102	2 20 13
...	...	...	...	...
rs. 1,40,567	rs. 987	rs. 1,39,580	2,093	rs. 8 3 10
„ 45,390	„ 1,324	„ 44,066	661	„ 5 8 7
„ 2,42,721	„ 48,893	„ 1,93,828	1,938	„ 7 5 8
„ 1,40,001	„ 21,174	„ 1,18,827	1,782	„ 7 12 9
{ rs. 8,28,126 mds. 2,69,245	{ rs. 1,47,281 mds. 71,058	{ rs. 6,80,845 mds. 1,98,187	{ 7,092	{ rs. 11 1 2 mds. 3 9 9
...	...	...	2,000	...
rs. 80,825	rs. 1,277	rs. 79,548	1,193	rs. 5 2 7
„ 81,496	„ 3,319	„ 78,177	1,307	„ 7 9 10

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
6,20,965	56,315	5,64,650	8,408	{ 8 5 7 0 6 5
mds. 10,979	913	10,066		
2,21,709	...	2,21,709	3,295	{ 7 9 9 0 2 1
mds. 1,525	...	1,525		
1,29,500	4,192	1,25,308	1,864	{ 6 8 1 0 6 12
mds. 3,506	254	3,252		
2,43,928	9,159	2,34,769	2,692	12 9 3
58,842	435	58,407	876	6 2 6
1,10,755	20,803	99,952	1,501	5 6 9
10,32,304	80,054	9,52,250	30,733	7 15 7
1,02,900	12,669	90,231	1,280	8 13 7
96,888	18,138	78,750	1,181	11 9 9
38,313	46	38,267	576	6 1 3
1,36,828	16,931	1,19,897	1,798	8 0 1
52,950	39,234	13,716	103	2 8 4
82,215	738	81,477	1,222	6 12 1
1,40,567	987	1,39,580	2,094	8 3 10
45,390	1,324	44,066	661	5 8 7
2,42,721	48,893	1,93,828	1,938	7 5 8
1,40,001	21,174	1,18,827	1,782	7 12 9
8,28,124	1,47,281	6,80,845	7,092	{ 11 1 2 3 9 9
mds. 2,69,245	71,058	1,98,187		
...	...	...	2,261	...
80,825	1,277	79,548	1,193	5 2 7
81,496	3,319	78,177	1,308	7 9 10

several Municipalities in the North-Western Provinces and Oudh, during 1895-96, the average consumption of taxation per head of population.

19					20		21
CLASS VIII.--Metals and articles of metal.					Incidence of Taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total octroi.	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1,75,499 mds. 16,124	55,010 3,470	1,20,489 12,654	1,807	{ 1 14 6 mds. 0 8 0 }	0 5 5	0 9 2	
74,438 mds. 3,264	...	74,438 3,264	1,532	{ 2 8 10 mds. 0 2 1 }	0 3 2	0 5 5	
20,525 mds. 3,918	2,993 150	17,532 3,768	263	{ 0 14 6 mds. 0 7 13 }	0 4 1	0 8 7	
56,050	2,173	53,877	606	2 15 5	0 7 7	0 15 9	
2,445	73	2,372	85	0 4 0	0 5 7	0 8 9	
5,964	98	5,866	92	0 5 1	0 5 4	0 8 3	
2,00,623 mds. 6,217	6,669 195	1,93,954 6,022	3,015	{ 1 9 11 mds. 0 2 0 }	0 15 11	1 14 8	
10,866	286	10,080	151	0 15 9	0 8 5	0 12 6	
23,865 mds. 6,338	13,288 3,904	10,577 2,434	176	{ 1 8 11 mds. 0 14 1 }	0 5 9	0 11 4	
8,274	2,540	5,734	57	0 14 6	0 7 2	0 11 3	
1,81,150 mds. 8,523	1,34,785 4,727	46,365 3,796	550	{ 3 1 6 mds. 0 10 2 }	0 0 10	0 7 5	
6,456 mds. 221	829 57	5,627 164	35	{ 1 0 6 mds. 0 1 3 }	0 1 4	0 2 5	
22,175 mds. 2,105	1,544 407	20,631 1,698	176	{ 1 11 4 mds. 5 15 0 }	0 6 6	0 10 2	
21,099	556	20,543	308	1 3 4	0 0 9	0 5 10	
7,773	...	7,773	116	0 15 7	0 8 2	0 11 11	
60,536	10,550	49,986	500	1 5 4	0 9 9	0 13 11	
33,374	1,274	32,100	241	2 1 8	0 7 3	0 7 4	
1,71,893 mds. 9,600	17,348 763	1,54,545 8,837	2,318	{ 2 8 2 mds. 0 5 11 }	0 9 0	0 14 10	
...	...	...	1,200	...	0 2 1	0 9 9	
30,218	3,734	26,484	397	1 11 11	0 6 7	0 10 3	
19,903 mds. 1,587	1,746 54	18,157 1,533	314	{ 1 12 3 mds. 0 3 15 }	0 6 11	0 10 3	

STATEMENT IV.—Showing the quantity or value of the principal articles imported into, and taxed by, the
and expenditure per head, and the incidence

1	2	3	4	5	6				
Division.	District.	Serial number of municipality.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
AGRA.	Muttra	22	Muttra ...	56,431	7,41,430	3,62,676	3,78,754	11,836	6 28 7
		23	Brindaban ...	26,000	1,51,325	3,581	1,47,744	5,102	5 27 4
		24	Kosi ...	8,404	3,05,827	2,64,254	41,573	1,655	4 37 13
	Agra	25	Agra ...	168,662	19,17,269	7,00,195	12,17,074	50,151	7 8 10
		26	Fatehpur-Sikri ...	6,286	76,883	36,372	40,511	1,064	6 17 12
		27	Firozabad ...	15,278	1,71,276	67,094	1,04,182	2,927	6 3 4
	Farukhabad ...	28	Fatehgarh cum Farukhabad.	73,009	3,84,897	18,972	3,65,925	11,485	5 0 8
	Mainpuri ...	29	Mainpuri ...	18,551	1,33,735	20,081	1,13,654	3,380	6 5 1
	Etawah ...	30	Etawah ...	38,793	4,15,366	1,26,415	2,88,951	6,625	7 18 5
	Etah	31	Etah ...	7,800	mds. 71,252 rs. 12,745	mds. 15,104 rs. 168	mds. 56,148 rs. 12,577	mds. 1,622 rs. 44	mds. 7 7 14 rs. 1 9 9
		32	Soron ...	11,265	63,859	580	63,279	2,660	5 33 6
		33	Kasganj ...	16,050	307,291	1,70,278	1,37,013	3,389	8 21 7
		34	Marehra ...	7,812	46,252	6,806	39,446	1,040	5 2 0
		35	Jalesar ...	13,420	1,21,753	31,248	90,505	2,276	6 29 12
ROHILKHAND.	Bareilly ...	36	Bareilly ...	107,785	11,46,535	1,56,650	9,89,885	34,697	9 7 5
	Bijnor	37	Bijnor ...	16,236	1,10,501	148	1,10,353	3,236	6 31 14
		38	Chandpur ...	12,256	84,538	1,401	83 137	2,524	6 31 5
		39	Dhampur ...	6,708	1,23,294	16,211	1,07,083	3,067	15 38 9
		40	Nagina ...	22,150	2,02,848	8,892	1,93,956	5,239	8 30 4
		41	Najibabad ...	19,410	2,05,109	10,355	1,94,754	5,721	10 1 5
	Budaun ...	42	Budaun ...	35,372	2,57,029	4,367	2,52,662	6,727	7 5 11

7				
Refined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
41,283	7,053	34,230	9,628	0 24 4
8,926	55	8,871	2,495	0 13 11
...	...	...	...	...
2,35,205	1,46,260	88,945	33,355	0 21 1
2,711	146	2,565	962	0 16 5
4,798	650	4,148	1,555	0 10 13
12,200	877	11,323	4,246	0 6 3
4,773	47	4,726	1,481	0 10 3
9,223	557	8,666	3,250	0 8 15
4,868	358	4,510	1,409	0 23 2
2,895	4,649	-1,754	-320	...
...	...	...	...	...
1,184	47	1,137	320	0 5 13
6,845	877	5,968	1,865	0 17 3
...	...	...	...	...
...	...	...	...	...
229	15	214	60	0 0 11
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
2,102	1,315	787	102	0 0 14

8				
Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
45,862	3,639	42,223	3,959	0 29 14
10,413	410	10,003	938	0 15 2
...	...	...	...	...
2,98,279	1,54,931	1,43,348	15,140	0 33 15
5,030	686	4,344	344	0 27 10
13,987	2,884	11,103	1,388	0 29 1
48,299	28,687	19,612	2,451	0 10 12
12,598	319	12,279	1,742	0 26 7
48,413	12,894	35,519	4,440	0 36 9
8,259	1,694	6,565	615	0 33 10
25,433	223	25,210	3,135	2 9 8
...	...	...	...	...
2,979	158	2,821	265	0 14 7
13,309	1,479	11,830	1,294	0 35 4
...	...	...	...	...
...	...	...	...	...
16,173	4,172	12,001	1,120	0 39 15
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
30,960	6,161	24,799	2,000	0 30 0

9				
Ghí.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
14,884	1,237	13,647	6,823	0 9 10
6,309	61	6,248	3,124	0 9 9
1,377	21	1,356	510	0 6 7
40,852	15,264	25,588	12,794	0 6 1
472	57	415	208	0 2 10
...	...	...	...	...
6,603	17	6,586	4,939	0 3 10
2,499	71	2,428	1,214	0 5 3
...	...	...	...	...
1,234	19	1,215	607	0 6 2
1,898	6	1,892	946	0 6 8
1,846	28	1,818	909	0 4 8
538	124	414	207	0 2 2
1,227	51	1,176	588	0 3 8
10,797	590	10,207	5,103	0 3 12
1,223	24	1,199	749	0 2 15
513	19	494	308	0 1 9
659	223	436	273	0 2 9
1,566	116	1,450	906	0 2 10
1,504	12	1,492	933	0 3 1
2,428	18	2,410	1,205	0 2 11

CLASS 1.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 8,55,441 rs. ... }	mds. 3,75,967 rs. ...	mds. 4,79,474 rs. ... }	36,796	{ mds. 8 19 13 rs. ... }
{ mds. 1,81,818 rs. 59,414 }	mds. 14,206 rs. 8	mds. 1,67,612 rs. 59,406 }	13,043	{ mds. 6 17 13 rs. 2 4 6 }
{ mds. 3,88,115 rs. ... }	mds. 3,44,276 rs. ...	mds. 43,839 rs. ... }	2,764	{ mds. 4 37 10 rs. ... }
{ mds. 28,99,921 rs. 3,76,527 }	mds. 10,59,173 rs. 10,091	mds 18,40,748 rs. 3,66,436 }	1,30,148	{ mds. 10 36 8 rs. 2 2 9 }
{ mds. 85,938 rs. ... }	mds. 37,260 rs. ...	mds. 48,678 rs. ... }	2,914	{ mds. 7 29 9 rs. ... }
{ mds. 2,02,938 rs. ... }	mds. 71,177 rs. ...	mds. 1,31,761 rs. ... }	6,547	{ mds. 8 35 0 rs. ... }
{ mds. 4,56,221 rs. 2,27,239 }	mds. 48,554 rs. 3,592	mds. 4,07,667 rs. 2,23,647 }	28,879	{ mds. 5 23 5 rs. 3 1 0 }
{ mds. 1,83,388 rs. 19,919 }	mds. 26,244 rs. 26	mds. 1,57,144 rs. 19,893 }	8,954	{ mds. 9 35 6 rs. 0 8 8 }
{ mds. 5,23,117 rs. ... }	mds. 1,40,949 rs. ...	mds. 3,82,168 rs. ... }	15,874	{ mds. 9 34 0 rs. ... }
{ mds. 1,08,467 rs. 23,228 }	mds. 9,399 rs. 19,399	mds. 99,068 rs. 3,829 }	5,747	{ mds. 12 28 0 rs. 2 7 9 }
{ mds. 99,572 rs. ... }	mds. 5,741 rs. ...	mds. 93,831 rs. ... }	7,462	{ mds. 8 13 2 rs. ... }
{ mds. 3,18,773 rs. ... }	mds. 1,70,877 rs. ...	mds. 1,47,896 rs. ... }	6,003	{ mds. 9 8 9 rs. ... }
{ mds. 55,477 rs. ... }	mds. 7,231 rs. ...	mds. 48,246 rs. ... }	2,425	{ mds. 6 7 0 rs. ... }
{ mds. 1,31,950 rs. ... }	mds. 20,443 rs. ...	mds. 1,11,507 rs. ... }	6,987	{ mds. 8 12 6 rs. ... }
{ mds. 11,92,685 rs. 1,82,526 }	mds. 1,57,489 rs. 7,812	mds. 10,35,196 rs. 1,74,714 }	48,080	{ mds. 9 24 2 rs. 1 9 11 }
{ mds. 1,30,452 rs. ... }	mds. 189 rs. ...	mds. 1,30,254 rs. ... }	4,904	{ mds. 8 0 14 rs. ... }
{ mds. 1,19,725 rs. ... }	mds. 609 rs. ...	mds. 1,19,116 rs. ... }	4,687	{ mds. 9 28 12 rs. ... }
{ mds. 1,35,618 rs. ... }	mds. 17,510 rs. ...	mds. 1,18,108 rs. ... }	3,782	{ mds. 17 28 7 rs. ... }
{ mds. 2,22,207 rs. ... }	mds. 7,096 rs. ...	mds. 2,15,111 rs. ... }	6,954	{ mds. 9 28 7 rs. ... }
{ mds. 2,36,587 rs. ... }	mds. 10,548 rs. ...	mds. 2,26,039 rs. ... }	8,100	{ mds. 11 25 13 rs. ... }
{ mds. 3,17,827 rs. 1,25,604 }	mds. 12,922 rs. 1,097	mds. 3,04,905 rs. 1,24,507 }	12,479	{ mds. 8 24 11 rs. 3 8 3 }

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Hd.	Hd.	Hd.	Rs.	Mds. s. c.
19,027	2,013	17,014	1,659	...
1,197	...	1,197	75	...
3,519	124	3,395	314	...
1,52,080	33,520	1,18,560	14,731	...
2,809	3	2,806	495	...
...	...	...	518	...
...	...	...	1,640	...
5,603	...	5,603	175	...
...	...	...	820	...
2,430	...	2,430	76	...
...	...	...	157	...
...	...	...	495	...
1,280	...	1,280	380	...
...	...	...	727	...
...	...	...	3,992	...
3,145	...	3,145	319	...
1,946	...	1,946	243	...
1,091	...	1,091	117	...
4,601	...	4,601	522	...
3,526	...	3,526	391	...
51,460	24	51,436	944	...

12				
Oil.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
11,120	4,774	6,346	1,142	0 4 7
3,789	121	3,668	758	0 5 10
230	...	230	44	0 1 1
677	192	485	121	0 0 1
326	7	319	40	0 2 0
...	...	...	...	...
955	7	948	237	0 0 8
6,102	2,332	3,770	725	0 8 2
...	...	...	...	...
2,533	699	1,834	344	0 9 6
1,365	14	1,351	262	0 4 9
9,149	3,475	5,674	789	0 14 2
719	2	717	146	0 3 10
266	31	235	59	0 0 11
13,559	322	13,237	3,580	0 4 14
1,344	1	1,343	253	0 3 5
1,023	15	1,008	189	0 3 3
2,059	1,114	945	172	0 5 10
4,037	2,171	1,866	349	0 3 2
3,837	315	3,522	660	0 7 4
5,277	1,468	3,809	682	0 4 4

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting, and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 40,133 rs. 83,510 }	mds. 14,332 ...	mds. 25,801 rs. 83,510 }	3,073	{ mds. 0 18 4 rs. 1 7 8 }
{ mds. 5,746 rs. ... }	mds. 341 ...	mds. 5,405 rs. ... }	1,251	{ mds. 0 8 1 rs. ... }
{ mds. 1,952 rs. ... }	... ...	mds. 1,952 rs. ... }	208	{ mds. 0 9 4 rs. ... }
{ mds. 1,03,161 rs. 2,76,885 }	mds. 3,147 rs. 17,302	mds. 1,00,014 rs. 2,59,583 }	13,522	{ mds. 0 23 11 rs. 1 8 7 }
mds. 4,004	mds. 2,057	mds. 1,947	116	mds. 0 12 6
„ 4,210	25	„ 4,185	262	„ 0 10 15
{ mds. 955 rs. 65,565 }	mds. 7 ...	mds. 948 rs. 65,565 }	2,425	{ mds. 0 0 8 rs. 0 14 4 }
{ mds. 38,518 rs. 16,843 }	mds. 2,332 rs. 40	mds. 36,186 rs. 16,803 }	979	{ mds. 1 20 12 rs. 0 6 7 }
{ mds. 5,697 rs. ... }	... ...	mds. 5,697 rs. ... }	883	{ mds. 0 5 10 rs. ... }
{ mds. 3,106 rs. 7,737 }	mds. 702 rs. 24	mds. 2,404 rs. 7,713 }	603	{ mds. 0 12 4 rs. 0 15 9 }
{ mds. 1,365 rs. 4,958 }	mds. 14 rs. ...	mds. 1,351 rs. 4,958 }	416	{ mds. 0 4 9 rs. 0 7 0 }
{ mds. 9,275 rs. ... }	mds. 3,475 rs. ...	mds. 5,800 rs. ... }	1,067	{ mds. 0 14 7 rs. ... }
{ mds. 719 rs. 4,342 }	mds. 2 rs. ...	mds. 717 rs. 4,342 }	232	{ mds. 0 3 10 rs. 0 8 10 }
{ mds. 6,515 rs. ... }	mds. 788 rs. ...	mds. 5,727 rs. ... }	979	{ mds. 0 16 2 rs. ... }
{ mds. 13,559 rs. 98,662 }	mds. 322 rs. 418	mds. 13,237 rs. 98,244 }	6,650	{ mds. 0 4 14 rs. 0 14 7 }
68,634	1	68,633	615	4 9 3
42,305	21	42,284	408	3 18 0
22,733	1,165	21,568	294	3 8 7
1,35,419	2,172	1,33,247	1,056	6 0 10
68,265	313	67,947	1,043	3 20 0
1,48,639	1,467	1,47,172	1,560	4 6 6

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,14,810	201	1,14,409	3,576	2 1 1
85,235	...	85,235	2,664	3 4 5
22,595	30	22,565	705	2 10 11
5,76,109	88,933	4,87,176	13,031	2 14 2
...	...	...	...	...
44,914	1,634	43,280	922	2 12 9
76,111	...	76,111	1,998	1 0 8
22,698	3,341	19,357	461	1 0 8
69,703	1,894	67,809	2,120	1 12 0
20,784	2,395	18,389	639	2 5 8
15,782	1,434	14,348	477	1 4 4
{ mds. 8,36,414 { rs. 34,996	mds. 8,33,152 rs. 80,063	mds. 3,262 rs. 16,933	} 1,002	{ mds. 0 8 2 { rs. 1 0 10
7,716	138	7,578	254	0 15 6
6,563	187	6,376	159	0 7 7
2,08,700	14,233	1,94,467	6,077	1 12 10
27,878	176	27,702	866	1 11 4
12,963	84	12,879	402	1 0 9
37,811	3,804	34,007	1,063	5 1 2
39,540	2,276	37,264	1,165	1 10 11
28,562	365	28,197	881	1 7 2
{ mds. 12,599 { rs. 52,365	mds. 875 rs. 492	mds. 11,724 rs. 51,873	} 1,554	{ mds. 0 13 4 { rs. 7 7 5

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,18,543	704	1,17,839	1,841	2 1 4
26,777	110	26,667	833	1 0 4
27,292	1,856	25,436	795	3 0 5
{ mds. 70,599 { rs. ...	13,695 ...	{ mds. 56,904 { ...	10,320	mds. 0 13 7
26,068	10,461	15,607	244	2 7 8
37,244	11,366	25,878	405	1 11 1
74,407	5,176	69,231	2,353	0 15 2
54,965	19,957	35,008	526	1 14 2
68,667	4,316	64,351	2,283	1 10 6
19,199	2,289	16,910	532	2 2 6
mds. 913	7	906	175	0 3 3
„ 2,912	50	2,862	1,464	0 7 2
6,485	264	6,221	194	0 12 9
21,892	993	20,399	637	1 8 3
2,37,736	25,207	2,12,529	6,642	1 15 6
18,438	55	18,383	574	1 2 1
19,661	394	19,267	602	1 9 2
21,850	3,306	18,544	579	2 12 3
36,290	1,951	34,339	1,073	1 8 10
40,701	4,698	36,003	1,125	1 13 8
{ mds. 3,844 { rs. 28,712	mds. 70 rs. 785	{ mds. 3,774 { rs. 27,927	1,202	mds. 0 4 4 rs. 10 12 8

CLASS VI—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of popula- tion.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,023	22	5,001	968	0 3 9
1,315	24	1,291	651	0 1 15
497	42	455	119	0 2 3
{ mds. 26,119 rs. 15,393 }	mds. 9,430 rs. ...	md. 16,689 rs. 15,393 }	8,826	{ md. 0 3 15 rs. 0 . 1 5 }
1,044	77	967	242	0 6 2
890	17	873	528	0 2 3
3,788	2,718	1,070	161	0 0 9
1,669	56	1,613	454	0 3 7
4,368	301	4,067	854	0 4 7
...	...	...	...	...
...	...	...	...	...
1,748	123	1,625	248	0 4 0
280	4	276	69	0 1 7
1,227	454	773	246	0 2 5
2,841	475	2,366	444	0 0 14
1,281	...	1,281	165	0 3 2
1,667	58	1,609	209	0 5 4
1,373	84	1,289	167	0 7 11
1,865	23	1,842	237	0 3 5
2,412	421	1,991	258	0 4 1
8,416	2,327	6,089	290	0 6 14

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,30,626	25,213	7,05,413	5,712	12 8 0
2,58,838	56,392	2,02,446	2,157	7 12 6
1,87,244	28,371	1,58,873	2,333	18 14 5
48,76,601	21,55,225	27,21,376	29,796	16 2 1
90,698	2,037	88,661	887	14 1 7
2,79,108	57,214	2,21,894	2,301	14 8 6
67,029	19,367	47,662	715	0 10 5
2,00,457	10,945	1,89,512	2,835	10 3 5
5,43,234	28,963	5,14,271	5,143	13 4 1
1,83,471	37,537	1,45,834	1,459	18 11 2
1,13,236	18,927	94,309	943	8 5 11
1,79,067	4,311	1,74,756	2,537	10 14 2
35,685	3,391	32,294	323	4 2 2
1,23,915	2,623	1,21,292	1,213	9 0 7
8,54,355	29,462	8,24,893	12,108	7 14 9
76,031	5,649	70,382	1,056	4 5 4
64,641	7,295	57,346	860	4 10 8
39,705	7,792	31,913	479	4 12 1
83,766	1,432	82,284	1,234	3 11 5
1,62,461	17,628	1,44,833	2,172	7 7 4
2,31,016	44,750	1,86,266	2,794	5 4 3

CLASS VII.—Including cloth, piece-goods, articles of clothing and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
7,30,626	25,213	7,05,413	5,712	12 8 0
2,58,838	56,892	2,02,446	2,157	7 12 6
1,87,244	28,371	1,58,873	2,383	18 14 5
48,76,601	21,55,225	27,21,376	29,796	16 2 1
90,698	2,037	88,661	887	14 1 7
2,79,108	57,214	2,21,894	2,301	14 8 6
82,022	19,366	62,656	940	0 13 8
2,25,275	14,117	2,11,158	3,224	11 6 1
5,52,439	29,901	5,22,538	5,268	13 7 5
1,95,292	44,934	1,50,358	1,599	19 2 4
1,13,236	18,927	94,309	943	8 5 11
1,88,142	4,649	1,83,493	2,675	11 6 11
38,143	3,511	34,632	396	4 6 11
1,23,915	2,623	1,21,292	1,213	9 0 7
12,16,794	2,31,361	9,85,433	14,612	9 2 3
83,108	5,648	77,460	1,166	4 12 3
69,716	7,296	62,420	940	5 1 5
42,554	8,284	34,270	516	5 1 8
91,382	1,482	89,900	1,353	4 0 11
1,66,216	17,640	1,48,576	2,231	7 10 6
2,31,016	44,750	1,86,266	2,794	5 4 3

several Municipalities in the North-Western Provinces and Oudh, during 1895-96, the average consumption of taxation per head of population—(continued).

19					20		Remarks.
CLASS VIII.—Metals and articles of metal.					Incidence of Taxation.		
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1,69,520	33,780	1,35,740	1,018	2 6 5	0 10 5	0 15 5	
59,703	1,126	58,577	610	2 4 0	0 8 0	0 13 1	
50,443	311	50,132	376	5 13 7	0 5 3	0 14 7	
4,78,830	16,946	4,61,884	6,330	2 11 9	0 12 4	1 5 6	
...	...	...	...	...	0 7 4	0 12 3	
43,564	83	43,481	435	2 13 6	0 6 10	0 12 3	
7,44,592	5,55,742	1,88,850	2,833	2 9 5	0 6 5	0 9 0	
...	...	...	...	...	0 7 8	0 12 4	
85,846	7,638	78,208	1,173	2 0 3	0 6 6	0 12 0	
43,182	15,559	27,623	276	3 8 7	0 11 9	1 3 5	
31,920	2,464	29,456	447	2 9 10	0 10 6	0 14 3	
71,408	6,552	64,856	973	4 1 4	0 5 11	0 13 8	
4,728	729	3,999	60	0 8 2	0 4 11	0 8 6	
...	...	...	...	...	0 8 3	0 13 3	
2,20,345	11,602	2,08,743	3,131	1 14 11	0 7 1	0 13 1	
11,032	581	10,451	157	0 10 4	0 4 7	0 8 7	
10,662	730	9,932	149	0 13 1	0 6 1	0 10 1	
32,120	13,045	19,075	286	2 13 6	0 9 0	1 0 2	
23,290	5,497	17,793	267	0 12 10	0 5 0	0 9 1	
...	...	...	...	...	0 6 8	0 11 6	
80,644	23,378	57,266	859	1 9 10	0 5 7	0 9 9	

STATEMENT IV.—Showing the quantity or value of the principal articles imported into, and taxed by, and expenditure per head, and the incidence

1	2	3	4	5	6				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(concluded).	Moradabad ...	43	Moradabad ...	71,662	6,75,143	1,32,851	5,42,292	16,366	7 22 10
		44	Chandausi ...	28,111	7,91,096	4,94,354	2,96,742	8,397	10 22 3
		45	Amroha ...	35,230	2,15,168	9,216	2,05,952	6,340	5 33 13
		46	Sambhal ...	37,226	2,34,522	4,126	2,30,396	7,013	6 7 9
	Sháhjahánpur ...	47	Sháhjahánpur ...	76,977	7,32,803	59,901	6,72,902	17,423	8 29 11
		48	Tilhar ...	17,265	2,15,476	5,885	2,06,591	5,768	11 38 10
	Pilibhít ...	49	Pilibhít ...	33,799	3,21,678	36,436	2,85,242	8,745	8 17 9
		50	Bisalpur ...	9,221	51,475	513	50,962	1,667	5 21 1
	Cawnpore ...	51	Cawnpore ...	1,63,779	26,28,601	12,85,182	13,43,419	60,104	8 8 1
	Fatehpur ...	52	Fatehpur ...	20,179	1,19,778	1,119	1,18,659	3,288	5 35 3
ALLAHABAD.	Bánda ...	53	Bánda ...	23,071	2,22,475	38,345	1,84,130	5,092	7 39 3
	Allahabad ...	54	Allahabad ...	1,62,895	13,14,978	2,08,442	11,06,536	54,897	6 31 11
	Jhānsi ...	55	Jhānsi ...	53,779	5,44,804	1,33,260	4,11,544	11,534	7 26 1
		56	Mau Rānipur ...	19,675	2,12,684	5,479	2,07,205	6,713	10 21 4
		57	Lalitpur ...	11,348	1,86,540	57,645	1,28,895	2,337	11 14 5
	Jalaun ...	58	Orai ...	8,369	67,318	3,833	65,485	1,987	7 31 8
		59	Kálpi ...	12,713	2,68,495	1,14,565	1,53,930	5,226	12 4 5
		60	Kunch ...	13,408	2,68,253	97,516	1,70,737	5,953	12 29 5
	Benares ...	61	Benares ...	2,11,586	14,48,837	38,707	14,10,130	1,03,224	6 26 9
	Mirzapur ...	62	Mirzapur ...	84,130	5,52,584	36,719	5,15,865	22,657	6 5 4
63		Chunár ...	11,423	82,654	4,540	78,114	3,430	6 33 8	
Jaunpur ...		64	Jaunpur ...	42,819	5,48,764	56,908	4,91,856	13,076	11 19 7
Ghāzipur ...	65	Ghāzipur ...	44,970	5,86,524	70,167	5,16,357	19,977	11 19 4	

Refined Sugar.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
2,090	11,799	—9,109	—2,731	—0 5 7
...	...	...	...	...
111	7,099	—6,988	—1,310	—0 7 15
198	45	153	29	0 0 2
3,577	...	3,577	503	0 1 13
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
34,799	67	34,732	17,366	0 8 7
3,198	141	3,057	1,560	0 6 1
4,041	197	3,844	1,922	0 6 10
31,134	1,217	29,917	11,219	0 7 5
19,279	3,740	15,539	4,856	0 8 9
4,320	107	4,213	794	0 8 9
5,415	2,538	2,877	1,079	0 10 2
1,534	35	1,499	386	0 7 2
55	...	55	20	0 0 2
4,805	653	4,152	1,038	0 12 6
1,10,287	65,502	44,785	15,048	0 8 7
25,503	17,118	8,385	2,096	0 3 15
1,404	5	1,399	350	0 4 15
10,509	5,685	4,824	452	0 4 8
...	...	...	...	...

8				
Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
80,162	2,374	77,788	9,642	1 3 6
...	...	...	...	...
43,233	443	42,790	4,012	1 8 8
11,505	129	11,376	1,066	0 12 4
73,824	...	73,824	3,145	0 38 5
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
58,008	2,667	55,341	13,835	0 13 8
3,231	7	3,224	32	0 6 6
21,954	1,029	20,925	3,349	0 36 4
49,679	3,338	46,341	11,585	0 11 6
50,999	5,895	45,104	5,638	0 33 8
7,311	67	7,244	905	0 14 11
5,077	829	4,248	631	0 15 13
6,083	42	6,041	542	0 28 13
22,418	1,222	21,196	1,325	1 26 12
20,502	3,600	16,902	1,585	1 10 6
90,666	2,369	88,297	11,428	0 16 11
25,526	2,788	22,738	1,421	0 10 12
4,688	118	4,570	236	0 16 0
44,064	984	43,080	2,103	1 0 3
...	...	...	...	...

9				
Ghi.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
6,392	186	6,206	3,103	0 3 7
4,725	2,610	2,115	1,058	0 3 0
1,803	8	1,795	898	0 2 2
1,242	16	1,226	613	0 1 5
4,245	109	4,136	1,551	0 2 2
340	2	338	136	0 0 12
3,954	277	3,677	1,839	0 4 5
410	2	408	204	0 1 12
19,619	197	19,422	19,422	0 4 11
1,031	1	1,030	515	0 2 1
12,418	10,031	2,387	1,193	0 4 2
16,347	723	15,624	9,765	0 3 13
...	...	...	...	...
...	...	...	...	...
...	...	...	...	...
653	38	615	384	0 2 15
1,406	567	839	210	0 2 10
...	...	...	...	...
27,492	291	27,201	27,202	0 5 2
7,942	126	7,816	3,908	0 3 10
636	...	636	318	0 2 3
3,214	897	2,347	880	0 2 3
1,948	...	1,948	974	0 1 12

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ mds. 7,92,503 rs. 1,34,304 }	{ mds. 1,41,506 rs. 3,069 }	{ mds. 6,50,997 rs. 1,31,235 }	30,984	{ mds. 9 2 12 } { rs. 1 13 3 }
{ mds. 5,03,973 rs. 38,285 }	{ mds. 2,03,121 rs. 1,313 }	{ mds. 3,00,852 rs. 36,972 }	10,808	{ mds. 10 28 1 } { rs. 1 5 0 }
„ 3,01,560	„ 16,979	„ 2,84,581	12,410	„ 8 3 3
„ 2,88,682	„ 4,317	„ 2,81,365	10,915	„ 7 25 9
{ mds. 10,87,240 rs. 83,505 }	{ mds. 50,820 rs. 668 }	{ mds. 10,36,420 rs. 82,837 }	30,900	{ mds. 13 18 9 } { rs. 1 1 2 }
„ 2,52,670	„ 10,993	„ 2,41,677	7,432	„ 13 39 14
{ mds. 3,41,186 rs. 69,013 }	{ mds. 37,030 rs. 580 }	{ mds. 3,04,156 rs. 68,433 }	12,722	{ mds. 8 39 15 } { rs. 2 0 4 }
{ mds. 53,670 rs. 9,855 }	{ mds. 543 rs. ... }	{ mds. 53,127 rs. 9,855 }	2,269	{ mds. 5 30 7 } { rs. 1 1 1 }
{ mds. 31,16,932 rs. 2,32,872 }	{ mds. 13,15,506 rs. 23,936 }	{ mds. 18,01,426 rs. 2,08,936 }	1,85,473	{ mds. 10 39 15 } { rs. 1 4 4 }
mds. 1,42,931	„ 1,383	„ 1,41,548	6,537	„ 7 0 14
{ mds. 3,02,790 rs. 25,789 }	{ mds. 61,214 rs. 597 }	{ mds. 2,41,576 rs. 25,192 }	12,807	{ mds. 10 18 13 } { rs. 1 1 5 }
mds. 18,84,757	mds. 2,44,578	mds. 16,40,179	1,08,922	„ 10 2 11
mds. 6,72,393	„ 1,63,609	„ 5,05,784	24,684	„ 9 16 3
mds. 2,55,406	„ 9,374	„ 2,46,632	9,626	„ 12 20 2
mds. 1,99,205	„ 62,143	„ 1,37,062	4,417	„ 12 3 7
mds. 91,370	„ 3,947	„ 87,423	3,787	„ 10 17 13
{ mds. 2,98,146 rs. 8,376 }	{ mds. 1,16,371 rs. 76 }	{ mds. 1,81,775 rs. 8,300 }	7,240	{ mds. 14 11 2 } { rs. 0 10 5 }
{ mds. 3,12,566 rs. 2,636 }	{ mds. 1,01,866 rs. ... }	{ mds. 2,10,700 rs. 2,636 }	10,098	{ mds. 15 28 9 } { rs. 0 3 1 }
{ mds. 18,93,730 rs. 3,80,726 }	{ mds. 1,07,536 rs. 646 }	{ mds. 17,86,194 rs. 3,80,080 }	1,82,175	{ mds. 8 17 10 } { rs. 1 12 3 }
{ mds. 6,63,787 rs. 35,758 }	{ mds. 68,026 rs. 935 }	{ mds. 5,95,761 rs. 34,823 }	33,683	{ mds. 7 3 4 } { rs. 0 6 7 }
{ mds. 95,641 rs. 13,356 }	{ mds. 4,664 rs. ... }	{ mds. 90,977 rs. 13,356 }	4,856	{ mds. 7 38 10 } { rs. 1 2 8 }
{ mds. 7,88,425 rs. 17,80,594 }	{ mds. 1,66,741 rs. 4,38,277 }	{ mds. 6,21,684 rs. 13,42,317 }	19,201	{ mds. 14 20 10 } { rs. 31 5 7 }
{ mds. 5,96,995 rs. 49,582 }	{ mds. 70,209 rs. 850 }	{ mds. 5,26,786 rs. 48,732 }	22,312	{ mds. 11 28 6 } { rs. 1 1 3 }

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Hd.	Hd.	Hd.	Rs.	
23,487	577	22,910	2,159	...
9,933	...	9,933	328	...
14,041	173	13,863	1,080	...
14,477	...	14,477	1,080	...
41,004	...	41,004	2,465	...
5,569	...	5,569	412	...
...	...	...	830	...
...	...	...	233	...
1,14,710	361	1,14,349	13,865	...
9,808	...	9,808	693	...
8,696	4	8,692	437	...
30,090	3,909	26,181	8,992	...
38,537	52	38,535	2,381	...
3,163	...	3,163	60	...
8,905	...	8,905	1,690	...
2,470	...	2,470	98	...
836	...	836	125	...
...	...	...	131	...
hds. 74,414 rs. 2,905	hds. 1,889 rs. ...	hds. 72,525 rs. 2,905	7,398	...
30,365	843	29,517	2,442	...
2,865	17	2,848	172	...
21,912	...	21,912	520	...
15,839	15	15,824	1,383	...

Oil.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
16,909	6,756	10,153	1,904	0 5 11
30,079	16,747	13,332	2,500	0 18 15
2,522	4	2,518	629	0 2 13
3,869	32	3,837	719	0 4 2
25,025	12,164	12,861	792	0 6 11
3,714	1,520	2,194	395	0 4 15
5,055	715	4,340	852	0 5 1
539	7	532	108	0 2 5
{ mds. 194 rs. 11,672 }	'''	{ mds. 194 rs. 11,672 }	146	{ Mds. 0 0 0 rs. 0 1 1 }
1,510	96	1,414	326	0 2 13
7,551	2,789	4,762	518	0 8 4
15,122	1,318	13,804	4,618	0 3 6
33,139	19,446	13,693	875	0 10 2
9,634	2,000	7,634	536	0 16 0
5,915	5,195	720	135	0 2 8
761	...	761	185	0 3 8
250	12	238	30	0 0 12
...	...	...	...	...
23,853	1,640	22,213	5,345	0 4 3
13,504	5,580	7,924	1,087	0 3 12
2,083	1,200	883	137	0 3 1
927	182	745	140	0 0 10
4,989	271	4,718	1,288	0 4 3

CLASS III.— Including oil and oilseeds and articles used for fuel,
lighting, and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax col- lected.	Net average con- sumption or expen- diture per head of population.
			Rs.	
{ mds. 16,909 rs. 66,736 }	{ mds. 6,756 rs. 11 }	{ mds. 10,153 rs. 66,725 }	4,002	{ mds. 0 5 11 rs. 0 14 10 }
{ mds. 33,220 rs. 22,178 }	{ mds. 16,748 rs. ... }	{ mds. 16,472 rs. 22,178 }	2,994	{ mds. 0 23 7 rs. 0 12 7 }
mds. 99,547	5	99,542	1,472	2 33 0
mds. 60,401	31	60,370	1,310	1 24 13
„ 44,078	12,087	31,991	2,206	0 16 9
„ 14,290	1,528	12,762	538	0 29 9
{ mds. 13,242 rs. 36,587 }	{ mds. 779 rs. ... }	{ mds. 12,463 rs. 36,587 }	1,831	{ mds. 0 14 11 rs. 1 1 3 }
{ mds. 538 rs. 10,001 }	{ mds. 6 rs. ... }	{ mds. 532 rs. 10,001 }	574	{ mds. 0 2 5 rs. 1 1 4 }
{ mds. 1,14,51,749 rs. 27,309 }	{ mds. 369 rs. ... }	{ mds. 1,14,51,380 rs. 27,309 }	10,941	{ mds. 69 36 12 rs. 0 2 0 }
38,273	97	38,176	606	1 35 10
17,751	2,789	14,962	1,138	0 25 15
{ mds. 50,27,918 rs. 66,586 }	{ mds. 5,704 rs. 743 }	{ mds. 50,22,274 rs. 65,843 }	10,632	{ mds. 30 8 11 rs. 0 6 5 }
{ mds. 33,518 rs. 10,947 }	{ mds. 19,615 rs. 24 }	{ mds. 13,908 rs. 10,923 }	1,114	{ mds. 0 10 5 rs. 0 3 3 }
{ mds. 11,908 rs. 10,637 }	{ mds. 2,000 rs. 3,527 }	{ mds. 9,908 rs. 7,110 }	791	{ mds. 0 20 2 rs. 0 5 9 }
24,508	5,208	19,300	368	1 28 0
5,279	...	5,279	240	0 26 6
{ mds. 50,065 rs. 1,471 }	{ mds. 6,348 rs. ... }	{ mds. 43,717 rs. 1,471 }	614	{ mds. 3 17 8 rs. 0 1 10 }
...	...	...	...	...
{ mds. 6,87,083 rs. 21,871 }	{ mds. 27,735 rs. 80 }	{ mds. 6,59,348 rs. 21,791 }	17,733	{ mds. 3 4 9 rs. 0 1 7 }
{ mds. 13,504 rs. 2,02,153 }	{ mds. 5,580 rs. 132 }	{ mds. 7,924 rs. 2,02,021 }	5,654	{ mds. 0 3 12 rs. 2 6 5 }
{ mds. 2,083 rs. 15,722 }	{ mds. 1,200 rs. 5,026 }	{ mds. 883 rs. 10,696 }	306	{ mds. 0 3 1 rs. 0 14 11 }
{ mds. 1,21,766 rs. 1,11,181 }	{ mds. 914 rs. 7,384 }	{ mds. 1,20,852 rs. 1,03,797 }	1,241	{ mds. 2 32 14 rs. 2 6 9 }
{ mds. 15,230 rs. 10,342 }	{ mds. 537 rs. 136 }	{ mds. 14,893 rs. 10,206 }	1,614	{ mds. 0 13 3 rs. 0 3 7 }

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,25,135	11,948	1,13,187	3,300	1 9 3
1,38,939	80,857	58,082	1,771	2 1 1
59,150	1,664	57,486	1,797	1 10 1
25,623	...	25,623	801	0 11 0
{ mds. 30,368 rs. 1,24,609 }	{ ... rs. 5,408 }	{ mds. 30,368 rs. 1,19,201 }	3,881	{ mds. 0 15 10 rs. 1 8 9 }
{ mds. 7,424 rs. 25,003 }	{ ... rs. 73 }	{ mds. 7,424 rs. 24,930 }	826	{ mds. 0 17 3 rs. 1 7 2 }
1,49,453	40,545	1,08,908	3,256	3 3 6
9,697	...	9,697	271	1 0 9
{ mds. 74,53,273 rs. 4,33,620 }	{ mds. 10,98,478 rs. 29,364 }	{ mds. 63,54,795 rs. 4,04,256 }	16,526	{ mds. 38 32 0 rs. 2 7 5 }
14,845	60	14,785	419	0 11 9
16,044	733	15,261	828	0 10 7
{ mds. 45,97,341 rs. 3,11,069 }	{ mds. 1,89,826 rs. 26,995 }	{ mds. 44,07,515 rs. 2,84,071 }	12,290	{ mds. 27 8 11 rs. 1 11 10 }
67,383	5,143	62,240	1,383	1 2 6
11,335	1,328	10,007	140	0 8 1
{ mds. 5,134 rs. 14,466 }	{ mds. ... rs. 861 }	{ mds. 5,134 rs. 13,065 }	447	{ mds. 0 18 1 rs. 1 3 2 }
8,530	1,679	6,851	195	0 13 1
19,359	612	18,747	185	1 18 15
13,625	85	13,540	254	1 0 6
{ mds. 25,92,327 rs. 3,74,274 }	{ mds. 1,17,200 rs. 38,465 }	{ mds. 24,75,127 rs. 3,35,809 }	13,765	{ mds. 11 27 14 rs. 1 9 4 }
{ mds. 7,096 rs. 86,955 }	{ mds. 760 rs. 8,861 }	{ mds. 6,336 rs. 78,094 }	2,002	{ mds. 0 3 1 rs. 0 13 9 }
{ mds. 303 rs. 61,266 }	{ mds. 33 rs. 91 }	{ mds. 270 rs. 6,175 }	221	{ mds. 0 0 15 rs. 0 8 7 }
{ mds. 3,517 rs. 57,261 }	...	{ mds. 3,517 rs. 57,261 }	794	{ mds. 0 3 14 rs. 1 5 4 }
45,847	2,990	42,857	1,358	0 15 3

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1,26,024	9,631	1,16,393	3,637	1 9 10
1,76,460	65,060	1,11,400	3,481	3 15 4
36,407	588	35,819	1,119	1 0 3
38,957	708	38,249	1,195	1 0 5
1,37,035	23,805	1,13,230	5,308	1 7 6
30,134	3,976	26,158	1,115	1 8 3
2,24,955	1,17,140	1,07,815	1,770	3 3 0
7,110	378	6,732	210	0 11 8
5,37,873	4,93,650	94,223	9,807	0 9 2
{ mds. 433 rs. 9,499 }	{ mds. 2 rs. 392 }	{ mds. 431 rs. 9,107 }	642	{ mds. 0 0 13 rs. 0 7 3 }
38,687	6,976	31,711	512	0 1 6
66,708	1,885	64,823	4,810	" 0 6 4
{ mds. 3,870 rs. 1,10,664 }	{ mds. 966 rs. 53,506 }	{ mds. 2,904 rs. 57,158 }	1,916	{ mds. 0 2 2 rs. 1 1 0 }
68,575	15,241	53,334	823	2 11 4
49,127	23,439	25,688	1,070	2 4 3
671	35	636	163	0 3 0
{ mds. 9,825 rs. 1,385 }	{ mds. 6,138 rs. ... }	{ mds. 3,687 rs. 1,385 }	446	{ mds. 0 11 9 rs. 0 1 8 }
42,398	26,409	15,989	500	1 3 1
3,42,423	29,351	3,13,072	14,347	1 7 8
1,54,789	44,474	1,10,315	1,668	1 4 11
8,423	8	8,415	263	0 11 9
...	...	...	...	...
73,189	6,512	66,677	2,001	1 7 8

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
5,841	180	5,661	1,030	0 3 3
16,072	10,446	5,626	1,083	0 8 0
3,217	162	3,055	656	0 3 8
4,061	317	3,744	718	0 4 0
3,811	28	3,783	946	0 1 15
2,139	159	1,980	495	0 4 9
6,759	340	6,419	859	0 7 9
1,191	...	1,191	195	0 5 2
13,161	57	13,104	3,870	0 3 3
rs. 5,923 mds. 279	... ...	rs. 5,923 mds. 279	257	rs. 0 4 8 mds. 0 6 8
1,622	67	1,555	389	mds. 0 2 11
mds. 7,287 rs. 24,030	mds. 2,560 rs. 865	mds. 4,727 rs. 23,165	2,218	mds. 0 1 2 rs. 0 2 3
mds. 6,623 rs. 13,409	mds. 1,364 rs. 48	mds. 5,259 rs. 13,361	1,031	mds. 0 3 14 rs. 0 3 11
3,779	54	3,725	698	0 7 9
1,506	209	1,297	324	0 4 9
599	...	599	102	0 2 13
1,025	74	951	237	0 2 15
7,436	1,917	5,519	690	0 16 7
mds. 19,029 rs. 1,539	mds. 7,357 rs. ...	mds. 11,672 rs. 1,539	5,913	mds. 0 2 3 rs. 0 0 1
7,532	3,432	4,100	1,014	0 1 15
512	14	498	124	0 1 11
...	...	...	...	...
4,175	635	3,540	885	0 3 2

Cloth and piece-goods and articles of clothing.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
6,02,719	30,432	5,72,287	8,584	7 15 9
4,24,055	2,09,846	2,14,209	3,011	7 9 11
1,37,344	46	1,37,298	2,145	3 14 4
1,29,304	...	1,29,304	1,940	3 7 7
3,39,338	79	3,39,259	5,089	4 6 6
1,28,639	518	1,28,121	1,922	7 6 9
3,15,132	64,467	2,50,665	3,917	7 6 8
49,194	1,531	47,663	477	5 2 8
61,056	8,075	52,981	2,137	0 5 2
1,78,315	18,538	1,60,277	1,252	7 15 1
1,51,898	31,339	1,20,509	1,808	5 3 6
13,54,625	2,55,149	10,99,476	17,179	6 11 11
4,10,275	1,32,645	2,77,630	4,359	5 2 7
98,136	6,734	91,402	1,373	4 9 6
1,89,893	51,987	1,37,906	1,900	12 2 5
44,151	1,549	42,602	639	5 1 5
1,24,358	17,964	1,06,394	1,064	8 5 10
1,18,266	12,087	1,06,179	1,062	7 14 9
16,09,724	1,56,274	14,53,450	27,357	6 13 11
11,20,619	5,51,858	5,68,761	5,688	6 12 2
85,885	12,942	72,943	729	6 6 2
2,29,910	33,430	1,96,480	2,947	4 9 5
...	...	...	...	...

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p.
6,38,353	30,432	6,07,921	9,091	8 7 8
4,26,293	2,09,877	2,16,416	3,044	7 11 2
1,43,744	46	1,43,698	2,245	4 1 3
1,32,595	...	1,32,595	1,989	3 9 0
3,59,544	167	3,59,377	5,391	4 10 8
1,34,994	518	1,34,476	2,017	7 11 6
3,40,777	64,629	2,76,148	4,315	8 2 8
55,609	1,531	54,078	541	5 13 8
61,056	8,375	52,681	2,137	0 5 2
1,87,864	19,425	1,68,439	1,316	8 5 6
1,51,898	31,389	1,20,509	1,808	5 3 6
17,49,111	4,92,912	12,56,199	20,998	7 11 4
4,25,005	1,33,343	2,91,661	4,817	5 6 9
98,136	6,784	91,402	1,373	4 9 6
1,89,893	51,987	1,37,906	1,900	12 2 5
44,151	1,549	42,602	639	5 1 5
1,24,358	17,964	1,06,394	1,064	8 5 10
1,18,266	12,087	1,06,179	1,062	7 14 9
{ mds. 25,588 rs. 16,59,313	{ mds. 8,240 rs. 1,56,373	{ mds. 17,348 rs. 15,02,940	{ mds. ... rs. 28,178	{ mds. 0 3 4 rs. 7 1 7
11,32,732	5,52,627	5,80,105	5,834	6 14 3
88,832	12,959	75,873	775	6 10 3
2,45,298	33,429	2,11,869	3,177	4 15 1
37,645	3,738	33,907	370	0 12 7

the several Municipalities in the North-Western Provinces and Oudh, during 1895-96, the average consumption of taxation per head of population—(continued).

19					20		Remarks.
CLASS VIII.—Metals and articles of metals.					Incidence of Taxation.		
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
3,65,899	2,27,202	1,38,697	2,086	1 15 0	0 6 11	0 12 7	
1,44,982	44,786	1,00,196	1,503	3 9 0	0 6 1	0 14 2	
23,055	...	23,055	346	0 10 6	0 5 6	0 9 7	
19,471	56	19,415	298	0 8 4	0 4 8	0 4 4	
67,522	1,379	66,143	1,209	0 13 10	0 6 5	0 10 10	
21,062	154	20,908	481	1 3 4	0 6 10	0 12 4	
93,979	38,498	55,481	867	1 10 3	0 6 0	0 12 6	
12,386	841	11,545	116	1 4 0	0 3 11	0 7 7	
mds. 2,67,035	mds. 1,70,787	mds. 96,248	7,896	mds. 0 23 8	0 13 2	1 3 7	
...	...	...	...	...	0 5 4	0 8 3	
38,848	25,058	13,790	227	0 9 6	0 9 6	0 12 6	
3,50,133	61,203	2,88,930	4,557	1 11 4	0 10 8	1 1 0	
86,444	13,145	73,299	733	1 5 9	0 7 3	1 6 5	
43,756	10,380	33,376	501	1 11 1	0 7 9	0 15 0	
34,262	11,025	23,237	207	2 0 9	0 6 2	0 14 8	
411	83	328	55	0 1 9	0 7 2	0 10 1	
...	...	...	...	...	0 9 1	0 12 5	
...	...	...	...	...	0 11 11	0 14 11	
mds. 35,134 rs. 5,60,063	mds. 3,834 rs. 28,439	mds. 31,300 rs. 5,31,624	8,073	mds. 0 5 9 rs. 2 8 1	0 13 9	1 4 11	
...	...	...	...	...	0 6 4	0 9 11	
5,637	...	5,637	28	0 7 10	0 6 9	0 9 5	
mds. 2,957 rs. 45,817	mds. 8 rs. 371	mds. 2,949 rs. 45,446	665	mds. 0 2 12 rs. 1 0 11	0 7 2	0 9 10	
78,503	3,062	75,441	1,130	1 10 10	0 7 11	0 11 0	

STATEMENT IV.--Showing the quantity or value of the principal articles imported into, and taxed by, consumption and expenditure per head, and the

1	2	3	4	5	6				
Division.	District.	Serial number of Municipality.	Municipality.	Population.	Grain.				
					Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
					Mds.	Mds.	Mds.	Rs.	Mds. s. c.
GORAKH-PUR.	Gorakhpur ...	66	Gorakhpur ...	62,677	4,08,018	8,173	3,99,845	20,954	6 15 3
	Azamgarh ...	67	Azamgarh ...	19,442	1,66,785	1,060	1,65,675	5,803	8 20 5
KUMAON.	Almora ...	68	Almora ...	6,126	...	...	...	...	...
	Naini Tal ...	69	Naini Tal ...	12,408	...	...	...	...	...
LUCKNOW.	Lucknow ...	70	Lucknow ...	2,67,910	18,91,712	28,236	18,63,476	66,379	6 38 3
	Rae Bareilly ...	71	Rae Bareilly ...	18,798	2,53,484	24,004	2,29,480	7,835	13 19 6
	Sitapur ...	72	Sitapur ...	21,380	1,89,795	31,085	1,58,710	3,440	7 16 14
		73	Khairabad ...	13,773	76,579	3,042	73,537	1,542	5 12 1
	Hardoi ...	74	Sandila ...	16,813	1,06,788	3,451	1,03,332	1,858	6 5 13
FYZABAD.	Fyzabad ...	75	Fyzabad ...	72,686	7,76,924	1,46,121	6,30,803	23,196	8 27 2
	Gonda ...	76	Gonda ...	14,609	99,526	138	99,388	2,639	6 32 2
	Bahraich ...	77	Bahraich ...	24,046	2,39,335	54,464	1,84,871	4,950	7 27 8
		78	Nanpara ...	9,322	61,998	1,020	60,978	1,740	6 21 10
	Sultanpur ...	79	Sultanpur ...	8,751	1,01,503	33,880	67,523	2,518	7 28 10
	Partabgarh ...	80	Bela (Partabgarh)	6,486	61,218	3,747	57,471	2,089	0 34 9
	Bara-Banki ...	81	Nawabganj (Bara Banki).	14,478	98,966	6,511	92,455	4,529	6 15 6
GRAND TOTAL, 1895-96.				29,96,593	mds. 2,93,54,639 rs. 12,745	mds. 71,06,336 rs. 168	mds. 2,22,48,303 rs. 12,577	8,42,726	mds. 7 16 15 rs. 1 9 9
GRAND TOTAL, 1894-95.				30,23,599	mds. 3,45,15,250 rs. 11,487	mds. 92,74,656 rs. 4,195	mds. 2,52,40,594 rs. 7,292	9,44,182	mds. 8 13 14 rs. 0 0 1

Refined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
1,951	...	1,951	975	0 1 3
...	...	...	...	...
2,582	34	2,548	975	0 16 10
...	...	...	...	...
43,820	2,033	41,787	20,893	0 6 3
2,563	42	2,521	1,260	0 5 14
1,997	160	1,837	344	0 3 6
480	8	472	151	0 1 5
2,737	12	2,725	1,022	0 6 7
678	3	675	380	0 0 5
1,035	61	974	315	0 2 10
1,709	25	1,684	631	0 2 4
1,466	303	1,163	430	0 4 15
1,435	69	1,370	426	0 6 4
1,001	46	955	477	0 5 14
...	...	...	...	...
mds. 7,88,443	mds. 2,82,591	mds. 5,05,852	1,71,592	mds. 0 6 12
rs. ...	rs. ...	rs. ...		rs. ...
mds. 7,18,262	mds. 2,20,525	mds. 4,97,737	rs. 1,76,481	mds. 0 6 9
rs. 7,265	rs. 2,787	rs. 4,478		...

8				
Unrefined Sugar.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
4,063	...	4,063	1,523	0 2 9
...	...	...	...	...
7,241	2	7,239	904	1 7 4
...	...	...	...	...
1,60,156	21,137	1,39,019	17,377	0 20 12
10,627	1,147	9,480	1,185	0 20 2
8,428	2,824	5,604	681	0 10 7
2,972	...	2,972	213	0 8 10
3,490	...	3,490	381	0 8 4
2,16,365	1,51,899	64,466	20,094	0 33 0
1,280	46	1,234	231	0 3 6
3,368	42	3,326	415	0 2 4
2,857	43	2,814	200	0 12 0
3,393	423	2,970	271	0 13 0
3,295	69	3,226	302	0 19 14
...	...	...	...	...
mds. 19,26,490	mds. 4,66,150	mds.14,60,339	1,78,666	{ mds.0 19 7 rs. ...
rs. ...	rs. ...	rs. ...		
mds. 18,92,156	mds. 3,24,632	mds.15,67,524	1,60,628	{ mds.0 20 12 rs. ...
rs. ...	rs. ...	rs. ...		

9				
Ghi.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
2,937	49	2,888	1,444	0 1 13
1,024	15	1,009	504	0 2 1
...	...	...	...	...
...	...	...	...	...
27,924	112	27,812	27,812	0 4 2
1,267	10	1,257	628	0 2 10
981	19	962	886	0 1 12
288	5	283	259	0 0 13
1,441	2	1,439	718	0 3 6
6,925	403	6,522	3,261	0 3 9
849	7	842	421	0 2 4
1,844	16	1,828	1,428	0 3 0
332	17	315	212	0 1 5
342	24	318	262	0 1 7
427	3	424	424	0 2 9
890	43	847	1,060	0 2 5
mds. 3,18,756	mds. 1,38,198	mds. 2,80,558	1,91,899	mds. 0 3 11
rs. 4,69,676	rs. 2,42,275	rs. 2,26,401		rs. 0 1 2
mds. 3,39,393	mds. 41,089	mds. 2,98,304	1,97,761	mds. 0 3 15
rs. 4,20,079	rs. 2,19,929	rs. 2,00,150		rs. 0 1 1

CLASS I.—Including grain, sugar, ghi, and articles used as food and drink for men and animals.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ rs. 72,813 mds. 5,01,074 }	{ rs. ... mds. 4,09,039 }	{ rs. 72,813 mds. 92,035 }	{ 30,095 }	{ rs. 1 2 7 mds. 1 18 11 }
{ rs. 20,172 mds. 1,72,924 }	{ rs. ... mds. 1,125 }	{ rs. 20,172 mds. 1,71,799 }	{ 6,793 }	{ rs. 1 0 7 mds. 8 33 2 }
{ rs. 8,787 mds. 9,823 }	{ rs. 252 mds. 35 }	{ rs. 8,535 mds. 9,788 }	{ 2,009 }	{ rs. 1 6 3 mds. 1 23 5 }
...	...	...	...	...
{ rs. 66,58,886 mds. 31,38,754 }	{ rs. 1,87,811 mds. 64,285 }	{ rs. 64,71,075 mds. 30,74,469 }	{ 1,61,973 }	{ rs. 27 14 2 mds. 11 19 0 }
{ rs. 6,99,761 mds. 3,27,252 }	{ rs. 51,323 mds. 25,204 }	{ rs. 6,48,438 mds. 3,02,048 }	{ 11,742 }	{ rs. 34 7 11 mds. 16 2 11 }
{ rs. 4,92,624 mds. 2,58,498 }	{ rs. 60,385 mds. 34 088 }	{ rs. 4,32,239 mds. 2,24,410 }	{ 6,783 }	{ rs. 20 3 5 mds. 10 19 13 }
{ rs. 2,48,150 mds. 1,11,080 }	{ rs. 7,357 mds. 3,166 }	{ rs. 2,40,793 mds. 1,07,914 }	{ 2,479 }	{ rs. 17 7 8 mds. 7 33 6 }
{ rs. 4,05,549 mds. 1,52,752 }	{ rs. 10,065 mds. 3,465 }	{ rs. 3,95,484 mds. 1,49,287 }	{ 5,229 }	{ rs. 23 8 4 mds. 8 35 2 }
{ rs. 30,99,422 mds. 11,01,454 }	{ rs. 5,51,759 mds. 2,08,479 }	{ rs. 25,47,663 mds. 8,97,975 }	{ 35,996 }	{ rs. 35 0 9 mds. 12 14 2 }
{ rs. 3,08,916 mds. 1,25,194 }	{ rs. 1,805 mds. 399 }	{ rs. 3,07,111 mds. 1,24,795 }	{ 4,793 }	{ rs. 21 0 4 mds. 8 21 11 }
{ rs. 80,979 mds. 2,92,850 }	{ rs. 396 mds. 54,547 }	{ rs. 80,583 mds. 2,38,803 }	{ 9,893 }	{ rs. 3 5 7 mds. 9 36 6 }
{ rs. 21,774 mds. 71,986 }	{ rs. 564 mds. 1,458 }	{ rs. 21,210 mds. 70,528 }	{ 3,004 }	{ rs. 2 4 4 mds. 7 22 10 }
{ rs. 3,06,833 mds. 1,25,601 }	{ rs. 1,04,628 mds. 34,596 }	{ rs. 2,02,205 mds. 91,005 }	{ 3,786 }	{ rs. 23 1 8 mds. 10 15 15 }
{ rs. 1,79,051 mds. 82,678 }	{ rs. 10,538 mds. 4,140 }	{ rs. 1,68,513 mds. 78,538 }	{ 3,775 }	{ rs. 25 15 8 mds. 12 4 5 }
{ rs. 2,98,570 mds. 1,00,108 }	{ rs. 16,044 mds. 6,554 }	{ rs. 2,82,526 mds. 93,554 }	{ 6,198 }	{ rs. 19 8 2 mds. 6 18 6 }
mds. 3,97,37,093	mds. 87,31,142	mds. 3,10,05,951	{ 16,13,722 }	mds. 10 13 14
rs. 2,24,52,701	rs. 31,67,951	rs. 1,92,84,750		rs. 6 6 11
mds. 4,10,12,925	mds. 1,22,90,977	mds. 2,87,21,948	{ 16,74,814 }	mds. 9 19 15
rs. 39,29,162	rs. 3,46,187	rs. 35,82,975		rs. 1 2 11

CLASS II.—Animals for slaughter.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ hds. 31,957	...	hds. 31,957	1,260	...
{ rs. 23,776	rs. 183	rs. 23,593	472	...
...	...	...	827	...
...	...	...	5,917	...
{ rs. 3,48,622	rs. 7	rs. 3,48,615	20,059	...
{ hds. 4,56,232	hds. 1	hds. 4,56,231		
{ rs. 18,114	...	{ rs. 18,114	769	...
{ hds. 12,142		{ hds. 12,142		
{ rs. 33,803	...	{ rs. 33,803	674	...
{ hds. 530		{ hds. 530		
{ rs. 12,304	...	{ rs. 12,304	209	...
{ hds. 4,682		{ hds. 4,682		
rs. 13,290	rs. 24	rs. 13,266	293	...
hds. 5,314	hds. 6	hds. 5,308		
rs. 62,790	rs. 531	rs. 62,259	1,928	...
hds. 36,392	hds. 182	hds. 36,210		
{ rs. 17,991	rs. 500	rs. 17,491	507	...
{ hds. 17,551	...	hds. 17,551	761	...
{ hds. 9,869	...	hds. 9,869	292	...
rs. 4,769	rs. 28	rs. 4,741	144	...
hds. 3,032	hds. 82	hds. 2,950		
rs. 12,920	...	{ rs. 12,920	314	...
hds. 7,416		{ hds. 7,416		
{ rs. ,466	rs. 42	rs. 7,424	242	...
hds. 14,17,859	hds. 44,004	hds. 13,73,855	2,79,840	{ mds. ... rs. ...
rs. 8,39,764	rs. 1,912	rs. 8,37,852		
ds. 13,44,910	hds. 43,751	hds. 13,01,159	1,10,561	{ mds. ... rs. 0 0 4
rs. 74,828	rs. 35	rs. 74,793		

12				
Oil.				
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Mds.	Mds.	Mds.	Rs.	Mds. s. c.
1,447	8	1,439	279	0 1 3
470	28	442	110	0 0 14
...	...	...	...	...
...	...	...	...	...
9,621	215	9,406	2,939	0 1 6
1,486	...	1,486	371	0 3 2
...	...	...	...	...
180	...	180	45	0 0 8
262	...	262	65	0 0 9
2,306	65	2,241	700	0 1 3
926	...	926	289	0 2 8
578	...	578	90	0 0 5
137	...	137	21	0 0 9
232	2	230	36	0 1 0
323	...	323	101	0 1 15
412	...	412	165	0 1 2
{ mds. 3,17,483 rs. 11,672	{ mds. 97,696 rs. ...	{ mds. 2,19,787 rs. 11,672	{ 43,427	{ md. 0 3 10 rs. 0 0 1
{ mds. 4,92,130 rs. ...	{ mds. 2,68,214 rs. ...	{ mds. 2,23,916 rs. ...	{ 55,701	{ md. 0 2 15 rs. ...

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ rs. 2,960 mds. 1,17,996	... 9,682	{ rs. 2,960 mds. 1,08,314	} 2,786	{ rs. 0 0 9 mds. 1 29 2
{ rs. 14,355 mds. 1,606	rs. 40 mds. 58	{ rs. 14,315 mds. 1,548	} 490	{ rs. 0 11 9 mds. 0 3 2
rs. 4,721	rs. 25	rs. 4,696	70	rs. 0 12 3
...	...	...	...	...
{ rs. 5,54,949 mds. 11,74,928	rs. 30,342 mds. 35,976	{ rs. 5,24,607 mds. 11,38,952	} 29,293	{ rs. 1 15 3 mds. 4 10 0
{ rs. 43,830 mds. 2,37,406	rs. 535 mds. 121	{ rs. 43,295 mds. 2,37,285	} 2,061	{ rs. 2 4 10 mds. 12 24 6
{ rs. 13,354 mds. 55,976	* ...	{ rs. 13,354 mds. 55,976	} 228	{ rs. 0 9 11 mds. 2 24 11
{ rs. 6,454 mds. 22,036	rs. 1,074 mds. 250	{ rs. 5,380 mds. 21,786	} 112	{ rs. 0 6 2 mds. 1 23 4
{ rs. 11,117 mds. 23,410	... ...	{ rs. 11,117 mds. 23,410	} 225	{ rs. 0 10 6 mds. 1 15 11
{ rs. 1,90,076 mds. 5,75,095	rs. 3,716 mds. 2,690	{ rs. 1,86,360 mds. 5,72,405	} 4,246	{ rs. 2 9 0 mds. 7 35 0
{ rs. 26,074 mds. 64,630	rs. 102 mds. 30	{ rs. 25,972 mds. 64,600	} 674	{ rs. 1 12 5 mds. 4 16 14
{ rs. 15,071 mds. 55,304	rs. ... mds. 291	{ rs. 15,071 mds. 55,013	} 593	{ rs. 0 10 0 mds. 2 11 8
{ rs. 1,204 mds. 5,666	rs. 8 mds. 7	{ rs. 1,196 mds. 5,659	} 68	{ rs. 0 2 0 mds. 0 24 4
{ rs. 6,244 mds. 11,766	rs. 772 mds. 241	{ rs. 5,472 mds. 11,525	} 101	{ rs. 0 1 0 mds. 1 12 10
{ rs. 7,840 mds. 23,379	... ...	{ rs. 7,840 mds. 23,379	} 524	{ rs. 1 3 4 mds. 3 24 2
{ rs. 9,359 mds. 19,430	... ...	{ rs. 9,359 mds. 19,430	} 507	{ rs. 0 10 4 mds. 1 13 4
mds. 2,25,35,573	mds. 2,95,717	mds. 2,22,39,856	} 1,73,263	{ mds. 7 16 13
rs. 17,63,908	rs. 1,73,027	rs. 15,90,881		{ rs. 0 8 5
mds. 1,43,84,727	mds. 8,72,001	mds. 1,35,12,726	} 1,63,959	{ mds. 4 18 12
rs. 12,78,901	rs. 70,261	rs. 12,08,640		{ rs. 0 6 4

CLASS IV.—Articles used in the construction of buildings.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	Rs. a. p.
57,977	26,516	31,461	1,114	0 8 0
25,159	363	24,796	561	rs. 1 4. 4
...	...	...	...	...
...	...	...	...	...
{ rs. 6,15,652 { mds. 26,42,301	rs. 27,777 mds. 3,62,644	rs. 5,87,875 mds. 22,79,657	{ 20,805 {	{ rs. 2 3 1 { mds. 8 20 5
{ rs. 26,324 { mds. 1,22,399	... ...	rs. 26,324 mds. 1,22,399	{ 829 {	{ rs. 1 6 4 { mds. 6 20 7
{ rs. 33,403 { mds. 64,082	... ...	rs. 33,403 mds. 64,082	{ * 522 {	{ rs. 1 8 11 { mds. 2 39 14
{ rs. 9,826 { mds. 11,894	... ...	rs. 9,826 mds. 11,894	{ 154 {	{ rs. 0 4 3 { mds. 0 34 8
{ rs. 13,886 { mds. 1,844	... ...	rs. 13,886 mds. 1,844	{ 348 {	{ rs. 0 13 2 { mds. 0 4 6
{ rs. 2,33,391 { mds. 1,54,173	rs. 3,136 mds. 143	rs. 2,30,255 mds. 1,54,030	{ 4,991 {	{ rs. 3 2 8 { mds. 2 4 4
{ rs. 41,000 { mds. 45,090	... ...	rs. 41,000 mds. 45,090	{ 636 {	{ rs. 2 12 2 { mds. 3 3 7
{ rs. 40,018 { mds. 8,736	... ...	rs. 40,018 mds. 8,736	{ 736 {	{ rs. 1 10 7 { mds. 0 14 8
{ rs. 13,018 { mds. 5,175	rs. 157 ...	rs. 12,861 mds. 5,175	{ 350 {	{ rs. 1 2 3 { mds. 0 22 2
{ rs. 11,396 { mds. 1,955	rs. 728 mds. 320	rs. 10,668 mds. 1,635	{ 333 {	{ rs. 1 3 6 { mds. 0 7 7
{ rs. 14,393 { mds. 29,414	rs. 68 mds. 156	rs. 14,325 mds. 29,258	{ 493 {	{ rs. 2 3 2 { mds. 4 20 7
{ rs. 34,418 { mds. 4,005	rs. 82 ...	rs. 34,336 mds. 4,005	{ 1,266 {	{ rs. 2 5 11 { mds. 0 11 1
{ mds. 2,15,01,351 { rs. 51,19,095	mds. 27,97,363 rs. 4,10,606	mds. 1,87,03,988 rs. 47,08,489	{ 1,79,186 {	{ mds. 6 9 11 { rs. 1 9 1
{ mds. 80,40,237 { rs. 59,21,773	mds. 11,98,897 rs. 6,15,405	mds. 68,41,340 rs. 53,06,368	{ 1,59,951 {	{ mds. 0 1 6 { rs. 1 12 1

CLASS V.—Drugs, gums, spices, and perfumes.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.
74,733	1,324	73,409	2,286	1 2 8
{ rs. 20,624 mds. 2,012 }	{ rs. 742 mds. 107 }	{ rs. 19,882 mds. 1,905 }	{ 580 }	{ rs. 1 0 4 mds. 0 3 14 }
9,118	270	8,848	133	1 7 1
...	...	...	...	...
{ rs. 6,08,957 mds. 58,254 }	{ rs. 19,910 mds. 1,221 }	{ rs. 5,89,047 mds. 57,033 }	{ 39,995 }	{ rs. 2 3 2 mds. 0 8 3 }
{ rs. 34,829 mds. 3,581 }	{ rs. 593 mds. 46 }	{ rs. 34,236 mds. 3,535 }	{ 1,693 }	{ rs. 1 13 1 mds. 0 7 7 }
{ rs. 22,994 mds. 2,583 }	{ }	{ rs. 22,994 mds. 2,583 }	{ 765 }	{ rs. 1 1 2 mds. 0 4 13 }
{ rs. 16,614 mds. 930 }	{ }	{ rs. 16,614 mds. 930 }	{ 402 }	{ rs. 1 3 3 mds. 0 2 10 }
{ rs. 19,779 mds. 1,916 }	{ rs. 327 mds. 5 }	{ rs. 19,452 mds. 1,911 }	{ 622 }	{ rs. 1 2 6 mds. 0 4 8 }
{ rs. 98,095 mds. 9,523 }	{ rs. 4,563 mds. 383 }	{ rs. 95,532 mds. 9,440 }	{ 4,135 }	{ rs. 1 5 0 mds. 0 5 3 }
{ rs. 25,285 mds. 3,264 }	{ rs. 876 mds. 19 }	{ rs. 24,409 mds. 3,245 }	{ 1,085 }	{ rs. 1 10 8 mds. 0 8 5 }
{ rs. 44,368 mds. 4,915 }	{ rs. 1,180 mds. 407 }	{ rs. 43,188 mds. 4,508 }	{ 1,696 }	{ rs. 1 12 8 mds. 0 7 7 }
{ rs. 9,694 mds. 571 }	{ rs. 1,967 mds. 144 }	{ rs. 7,727 mds. 427 }	{ 313 }	{ rs. 0 4 11 mds. 0 1 13 }
{ rs. 49,958 mds. 17,253 }	{ rs. 24,110 mds. 7,051 }	{ rs. 25,848 mds. 10,202 }	{ 808 }	{ mds. 2 15 3 rs. 1 6 10 }
{ rs. 10,165 mds. 2,628 }	{ rs. 284 mds. 44 }	{ rs. 9,881 mds. 2,584 }	{ 490 }	{ rs. 1 8 4 mds. 0 15 14 }
{ rs. 29,364 mds. 4,233 }	{ rs. 865 mds. 103 }	{ rs. 28,499 mds. 4,130 }	{ 1,301 }	{ rs. 1 15 5 mds. 0 11 6 }
mds. 12,88,566	mds. 6,61,709	mds. 6,26,857	1,75,706	mds. 0 8 5
rs. 44,66,708	rs. 8,17,404	rs. 36,49,304		rs. 1 3 5
mds. 1,24,139	mds. 23,973	mds. 1,00,166	1,81,189	mds. 0 1 5
rs. 60,18,363	rs. 14,03,775	rs. 46,14,588		rs. 1 8 5

CLASS VI.—Tobacco.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
			Rs.	
{ rs. 360 mds. 7,324	{ rs. ... mds. 156	{ rs. 360 mds. 7,168	{ 1,057	{ rs. 0 0 1 mds. 0 4 9
mds. 7,488	mds. 4,685	mds. 2,803	526	mds. 0 5 12
mds. 3,321	mds. 153	mds. 3,168	604	mds. 0 20 10
...	...	...	...	...
{ rs. 1,17,690 mds. 13,538	{ rs. 358 mds. 33	{ rs. 1,17,332 mds. 13,505	{ 5,408	{ rs. 0 7 0 mds. 0 2 0
{ rs. 4,172 mds. 861	{ rs. 50 mds. 12	{ rs. 4,122 mds. 849	{ 160	{ rs. 0 3 6 mds. 0 1 12
{ rs. 9,820 mds. 1,940	{	{ rs. 9,820 mds. 1,940	{ 325	{ rs. 0 7 4 mds. 0 3 10
{ rs. 2,000 mds. 709	{	{ rs. 2,000 mds. 709	{ 62	{ rs. 0 2 3 mds. 0 2 0
{ rs. 1,922 mds. 1,703	{	{ rs. 1,922 mds. 1,703	{ 159	{ rs. 0 0 8 mds. 0 4 0
{ rs. 15,593 mds. 1,804	{ rs. 1,384 mds. 173	{ rs. 14,209 mds. 1,631	{ 306	{ rs. 0 3 1 mds. 0 0 14
{ rs. 12,529 mds. 1,905	{ rs. 314 mds. 34	{ rs. 12,215 mds. 1,871	{ 358	{ rs. 0 13 4 mds. 0 5 1
rs. 3,642	358	3,284	616	0 5 7
mds. 746	77	669	125	0 2 23
...	...	...	...	...
{ rs. 1,893 mds. 642	{	{ rs. 1,893 mds. 642	{ 153	{ rs. 0 4 8 mds. 0 3 15
{ rs. 2,446 mds. 684	{ rs. 247 mds. 79	{ rs. 2,199 mds. 605	{ 230	{ rs. 0 2 5 mds. 0 1 10
mds. 2,95,068	mds. 63,466	mds. 2,31,602	60,502	mds. 0 3 1
rs. 3,08,032	rs. 26,411	rs. 2,81,621		rs. 0 1 5
mds. 3,97,390	mds. 78,701	mds. 3,18,589	85,574	mds. 0 4 3
rs. 69,076	rs. 7,141	rs. 61,935		rs. 0 0 4

Cloth and piece-goods and articles of clothing.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.
Rs.	Rs.	Rs.	Rs.	Rs. a. p
6,87,865	86,090	6,01,775	8,858	9 9 7
...	...	...	...	...
2,38,775	36,103	2,02,672	2,533	33 1 4
...	...	...	...	...
1,37,754	36,246	18,41,058	80,410	6 5 2
1,63,953	8,294	1,55,659	2,334	8 4 5
2,23,610	10,998	2,12,612	3,189	9 15 1
54,910	...	54,910	823	3 15 9
1,18,826	27,198	91,628	878	5 7 2
4,85,658	32,565	4,53,093	6,796	6 3 8
{ rs. 2,02,144 mds. 72	{ rs. 19,702 mds. ...	{ rs. 1,82,442 mds. 72	} 2,797	{ rs. 12 7 9 mds. 0 0 3
{ rs. 2,48,143 mds. 2,45,095	{ rs. 11,617 mds. 4,706	{ rs. 2,36,526 mds. 2,40,389	} 3,546	{ rs. 9 13 4 mds. 9 39 14
{ rs. 1,31,122 mds. 55,237	{ rs. 38,658 mds. 19,877	{ rs. 92,464 mds. 35,360	} 1,377	{ rs. 9 14 8 mds. 3 31 11
...	...	...	...	...
{ rs. 1,24,187 mds. 57,888	{ rs. 9,019 mds. 2,035	{ rs. 1,15,163 mds. 55,853	} 897	{ rs. 17 12 1 mds. 8 24 7
...	...	...	...	...
mds. 36,23,429	mds. 9,91,384	mds. 26,32,045	} 3,10,508	{ mds. 0 35 2
rs. 2,26,28,726	rs. 39,86,688	rs. 1,86,42,088		{ rs. 6 3 6
mds. ...	mds. ...	mds. ...	} rs. 2,96,203	{ mds. ...
rs. 2,56,21,633	rs. 55,29,718	rs. 2,01,91,915		{ rs. 6 10 10

CLASS VII.—Including cloth, piece-goods, articles of clothing, and manufactured articles of dress.

Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption, or expenditure per head of population.
			Rs.	
{ rs. 7,19,717 mds. 1,591	rs. 89,702 mds. 90	rs. 6,30,015 mds. 1,501	{ 9,443	{ 10 0 9 0 0 5
rs. 10,382	rs. 2,902	rs. 7,480	112	0 6 1
rs. 2,38,775	rs. 36,103	rs. 2,02,672	2,533	rs. 33 1 4
...	...	...	...	...
{ rs. 18,77,754 mds. 35,387	rs. 36,246 mds. ...	rs. 18,41,508 mds. 35,387	{ 30,688	{ rs. 6 3 2 mds. 0 5 4
{ rs. 1,63,953 mds. 227	rs. 8,204 mds. ...	rs. 1,55,659 mds. 227	{ 2,335	{ rs. 8 4 5 mds. 0 0 7
{ rs. 2,23,610 mds. ...	rs. 10,998 mds. ...	rs. 2,12,612 mds. ...	{ 3,189	{ rs. 9 15 1 ...
{ rs. 54,910 mds. ...	rs. ... mds. ...	rs. 54,910 mds. ...	{ 824	{ rs. 3 15 9 mds. ...
{ rs. 1,18,826 mds. 1,227	rs. 27,198 mds. ...	rs. 91,628 mds. 1,227	{ 878	{ rs. 5 6 2 mds. 0 1 2
{ rs. 4,85,658 mds. 22	rs. 32,565 mds. ...	rs. 453,093 mds. 22	{ 6,796	{ rs. 6 3 8 mds. 0 0 0
{ rs. 2,06,742 mds. 72	rs. 19,815 mds. ...	rs. 1,86,927 mds. 72	{ 2,921	{ rs. 12 12 8 mds. 0 0 3
{ rs. 2,49,388 mds. 3,50,095	rs. 11,616 mds. 104,706	rs. 2,37,772 mds. 2,45,389	{ 3,567	{ rs. 9 14 2 mds. 1 0 13
{ rs. 1,33,553 mds. 59,663	rs. 39,892 mds. 20,389	rs. 93,661 mds. 39,276	{ 1,405	{ rs. 10 0 9 mds. 4 8 8
...	...	...	...	...
{ rs. 1,26,643 mds. 59,333	rs. 9,019 mds. 2,035	rs. 1,17,624 mds. 57,298	{ 934	{ rs. 18 2 1 mds. 8 33 5
{ rs. 28,682 mds. ...	as. 3,912 mds. ...	rs. 24,770 mds. ...	294	{ rs. 1 11 4 mds. ...
{ mds. 33,26,400 rs. 2,50,15,710	mds. 10,28,473 rs. 45,84,277	mds. 22,97,927 rs. 2,04,31,433	{ 3,26,966	{ mds. 0 30 10 rs. 6 13 1
{ mds. ... rs. 2,76,13,787	... 60,32,985	mds. ... 2,15,80,802	{ 3,15,276	{ mds. ... rs. 7 2 3

the several Municipalities in the North-Western Provinces and Oudh, during 1895-96, the average incidence of taxation per head of population.

19					20		21
CLASS VIII.—Metals and articles of metal.					Incidence of Taxation.		Remarks.
Gross imports.	Quantity or value on which refunds were given.	Net imports.	Net amount of tax collected.	Net average consumption or expenditure per head of population.	Class I.	Total Octroi.	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1,02,816	17,293	85,523	1,316	1 5 9	0 7 8	0 12 3	
...	...	...	...	...	0 5 7	0 7 10	
38,054	6,862	31,192	312	5 1 5	0 5 2	0 14 9	
...	...	...	...	...	...	...	
rs. 5,34,621 mds. 19,115	rs. 19,962 mds. 587	rs. 5,14,659 mds. 18,528	10,777	rs. 1 14 8 mds. 0 2 12	0 10 6	1 2 4	
rs. 30,530 mds. 1,444	rs. 159 mds. 5	rs. 30,371 mds. 1,439	456	rs. 1 9 10 mds. 0 3 0	0 9 11	1 1 1	
rs. 46,018 mds. 3,450	rs. 235 mds. ...	rs. 45,788 mds. 3,450	687	rs. 2 1 3 mds. 0 6 7	0 5 0	0 3 8	
rs. 4,156 mds. 275	...	rs. 4,156 mds. 275	62	rs. 0 4 9 mds. 0 0 12	0 2 10	0 4 11	
rs. 37,223 mds. 2,363	rs. 4,209 mds. 360	rs. 33,024 mds. 2,003	497	rs. 1 15 5 mds. 0 4 12	0 4 11	0 7 10	
rs. 1,99,189 mds. 93,104	rs. 13,975 mds. 595	rs. 1,85,214 mds. 92,599	2,778	rs. 2 8 9 mds. 0 10 15	0 10 10	0 15 9	
rs. 52,828 mds. 49,003	rs. 10,443 mds. 34	rs. 42,385 mds. 48,969	662	rs. 2 5 4 mds. 3 14 1	0 5 2	0 12 2	
rs. 1,03,096 mds. 5,154	rs. 14,171 mds. 818	rs. 88,925 mds. 4,386	1,324	rs. 3 11 2 mds. 0 7 3	0 6 6	0 11 10	
rs. 21,787 mds. 628	rs. 12,612 mds. 106	rs. 9,175 mds. 522	138	rs. 0 15 8 mds. 0 2 3	0 5 1	0 9 9	
rs. 53,089 mds. 7,693	rs. 14,453 mds. 2,126	rs. 38,636 mds. 5,567	592	rs. 4 6 7 mds. 0 25 7	0 6 11	0 9 5	
rs. 19,139 mds. 2,183	rs. 316 mds. 35	rs. 18,823 mds. 2,148	282	rs. 2 14 5 mds. 0 13 3	0 9 3	1 1 2	
rs. 38,283 mds. 1,907	rs. 7,244 mds. 171	rs. 31,039 mds. 1,736	606	rs. 2 2 3 mds. 0 4 12	0 6 10	0 11 9	
{ mds. 11,48,578 rs. 59,68,378	mds. 2,92,091 rs. 14,39,977	mds. 8,56,487 rs. 45,28,401	85,353	{ mds. 0 11 6 rs. 1 8 2	0 8 7	0 14 7	
{ mds. 2,67,242 rs. 65,13,392	mds. 1,76,855 rs. 16,39,251	mds. 90,387 rs. 48,74,141	81,843	{ mds. 0 1 3 rs. 1 9 9	0 8 1	0 14 8	

ABSTRACT OF STATEMENT No. IV.

Statement showing the average consumption per head of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh, during 1895-96.

1	2	3	4	5								
Serial number.	Name of Municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average consumption or expenditure per head of population.								
		Rs.	Rs.	Grain.	Refined sugar.	Unrefined sugar.	Ghi.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
1	Sahārapur	...	...	Rs.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Rs. a. p.	Rs. a. p.
2	Hardwār Union	...	...	48,764	11 10 13	...	0 4 4	0 2 2	0 7 4	3 0 9	0 4 2	1 14 6
3	Deoband	...	...	25,439	6 7 1	0 11 7	0 9 4	0 2 1	0 4 5	0 15 10	7 5 4	2 8 10
4	Muzaffarnagar	...	...	10,040	5 17 4	...	0 2 9	0 0 7	0 6 14	1 3 11	0 3 4	0 14 6
5	Kandhla	...	...	18,495	10 2 11	...	0 6 6	0 6 1	0 13 7	3 1 7	11 14 0	2 15 5
6	Kairana	...	...	5,317	6 21 11	0 8 6	0 2 11	0 1 3	0 2 0	0 12 8	4 1 4	0 4 0
7	Meerut	...	...	9,711	6 11 2	0 6 2	0 2 10	0 0 7	...	0 15 11	5 5 1	0 5 1
8	Ghāziabad	...	...	1,41,287	5 29 11	0 10 1	0 3 14	0 1 8	0 3 5	1 4 7	7 4 6	1 9 11
9	Baraut	...	...	8,007	3 37 13	0 12 12	0 5 14	0 0 6	0 2 2	1 3 7	8 1 10	0 15 9
10	Bāghpat	...	...	4,826	6 27 4	...	0 3 13	0 1 10	0 2 8	0 11 7	...	1 8 11
11	Hāpur	...	...	4,438	5 30 11	...	0 5 1	0 1 6	0 2 10	0 14 5	5 8 9	0 14 6
12	Pilkhna	...	...	12,593	6 38 8	...	0 5 5	0 1 1	0 3 5	2 6 4	8 0 3	3 1 6
13	Sardhana	...	...	843	1 10 9	0 0 11	0 0 15	0 1 9	0 1 14	0 9 4	...	1 0 6
14	Bulandshahr	...	...	8,774	5 32 10	0 3 2	0 3 3	0 3 13	0 7 12	1 15 2	...	1 11 4
15	Amūpshahr	...	...	13,845	8 0 10	0 10 14	3 11 11	0 0 12	0 3 6	1 6 1	8 3 0	1 3 4
16	Khurja	...	...	5,955	6 33 13	0 9 12	0 4 13	0 0 6	0 1 7	1 3 7	5 8 7	0 15 7
17	Sikandrabad	...	...	22,973	7 19 5	0 20 0	3 5 0	...	0 1 8	2 3 9	7 5 8	1 5 4
18	Koīl (Aligarh)	...	...	12,145	7 28 14	0 15 3	3 8 8	0 0 5	0 4 14	1 12 7	7 12 9	2 1 8
19	Hāthras	...	...	57,165	6 18 14	0 19 7	0 5 0	0 1 1	0 3 7	1 7 3	11 1 2	2 8 2
		...	...	23,895	6 20 11	...	0 5 6	0 2 2	0 4 10	...	...	...

ABSTRACT STATEMENT No. IV—(concluded).

Statement showing the average consumption per head of certain dutiable articles taxed by the Municipalities of the North-Western Provinces and Oudh, during the year 1895-96—(concluded).

1	2	3	4	5								
Serial number.	Name of Municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average consumption or expenditure per head of population.								
				Grain.	Refined sugar.	Unrefined sugar.	Ghi.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
				Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	Rs. a. p.	Rs. a. p.	Rs. a. p.
50	Bisalpur	...	Rs. 55	5 21 1	...	...	0 1 12	0 2 5	0 5 2	0 11 8	5 2 8	1 4 0
51	Cawnpore	...	2,00,515	8 8 1	0 8 7	0 13 8	0 4 11	...	0 3 3	0 9 2	0 5 2	mds. 0 23 8
52	Fatehpur	...	281	5 35 3	0 6 1	0 6 6	0 2 1	0 2 13	0 6 8	0 7 3	7 15 1	...
53	Bānda	...	7,698	7 39 3	0 6 10	0 86 4	0 4 2	0 8 4	0 2 11	0 1 6	5 3 6	0 9 6
54	Allahabad	...	25,074	6 31 11	0 7 5	0 11 6	0 3 13	0 3 6	0 1 2	0 6 4	6 11 11	1 11 4
55	Jhānsi	...	11,172	7 26 1	0 8 9	0 33 8	...	0 10 2	0 3 14	1 1 0	5 2 7	1 5 9
56	Mau-Rānipur	...	1,778	10 21 4	0 8 9	0 14 11	...	0 16 0	0 7 9	2 11 4	4 9 6	1 11 1
57	Orai	...	285	11 14 5	0 10 2	0 15 13	...	0 2 8	0 4 9	2 4 3	12 2 5	0 1 9
58	Kāpi	...	4,502	7 31 8	0 7 2	0 28 13	0 2 15	0 3 8	0 2 13	0 3 0	5 1 5	...
59	Kunch	...	4,799	12 4 5	0 0 2	1 26 12	0 2 10	0 0 12	0 2 15	0 1 8	8 5 10	...
60	Lalitpur	...	5,231	12 29 5	0 12 6	1 10 6	...	...	0 16 7	1 3 1	7 14 9	2 0 9
61	Benares	...	43,896	6 26 9	0 8 7	0 16 11	0 5 2	0 4 3	0 2 3	1 7 8	6 13 11	2 8 1
62	Mirzapur	...	15,190	6 5 4	0 3 15	0 10 12	0 3 10	0 3 12	0 1 15	1 4 11	6 12 2	...

63	Chunar	...	6,745	554	6 33 8	0 4 15	0 16 0	0 2 3	0 3 1	0 1 11	0 11 9	6 6 2	0 7 10
64	Jaunpur	...	28,248	8,108	11 19 7	0 4 8	1 0 3	0 2 3	0 0 10	...	...	4 9 5	1 0 11
65	Ghazipur	...	31,053	3,461	11 19 4	...	...	0 1 12	0 4 3	0 3 2	1 7 8	...	1 10 10
66	Gorakhpur	...	49,857	2,278	6 15 3	0 1 3	0 2 9	0 1 13	0 1 3	0 4 9	1 2 8	9 9 7	1 5 9
67	Azamgarh	...	9,534	1,021	8 20 5	...	...	0 2 1	0 0 14	0 5 12	0 3 0	...	...
68	Almora	...	6,488	579	...	0 16 10	1 7 4	...	...	0 20 10	1 0 4	33 1 4	5 1 5
69	Naini Tal	...	5,917	...	...	...	...	...	...	...	...	...	...
70	Lucknow	...	3,18,988	11,967	6 38 3	0 6 3	0 20 12	0 4 2	0 1 6	0 2 0	2 3 2	6 6 2	1 14 8
71	Rae Bareilly	...	20,045	1,215	13 19 6	0 5 14	0 20 2	0 2 10	0 3 2	0 1 12	1 13 1	8 4 5	1 9 10
72	Sitapur	...	13,173	1,269	7 13 14	0 3 6	0 10 7	0 1 12	...	0 3 10	1 1 2	9 15 1	2 1 3
73	Khairabad	...	4,304	133	5 12 1	0 1 5	0 8 10	0 0 13	0 0 8	0 2 0	1 3 3	3 15 9	0 4 9
74	Sandila	...	8,251	600	6 5 13	0 6 7	0 8 4	0 3 6	0 0 9	0 4 0	1 2 6	5 7 2	1 15 5
75	Fyzabad	...	61,176	25,087	8 27 2	0 0 5	0 33 0	0 3 9	0 1 3	0 0 14	1 5 0	6 3 8	2 8 9
76	Gonda	...	11,837	579	6 32 2	0 2 10	0 3 6	0 2 4	0 2 8	0 5 1	1 10 8	12 7 9	2 5 4
77	Bahraich	...	19,186	2,194	7 27 8	0 2 4	0 2 4	0 3 0	0 0 5	0 5 7	1 12 8	9 13 4	3 11 2
78	Naini Tal	...	5,695	1,068	6 21 10	0 4 15	0 12 0	0 1 5	0 0 9	0 2 13	0 4 11	9 14 8	0 15 8
79	Sultanpur	...	5,734	2,368	7 28 10	0 6 4	0 13 0	0 1 9	0 1 0	...	1 6 10	...	4 6 7
80	Bela (Partabgarh)	...	6,965	251	0 34 9	0 5 14	0 19 14	0 2 9	0 1 15	0 3 15	1 8 4	17 12 1	2 14 5
81	Navabganj (Bara Banki)	...	10,644	538	6 15 6	...	...	0 2 5	0 1 2	0 1 10	1 15 5	...	2 2 3
Total		...	27,86,132	6,84,504	7 16 15	0 6 12	0 19 8	0 3 11	0 3 10	0 3 1	1 3 5	6 3 6	1 8 2

APPENDICES.

(A TO H AND J TO Q.)

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APPENDICES

Statement showing the constitution of the Municipal ^{Boards} Committees in the

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total numbers.			
								Hindus.	Muhammadians.	Others.	Total.
1	Dehra ...	3rd November 1857,	21,881	349	...	...	5	6	3	7	16
2	Mussoorie ...	8th November 1850,	10,086	298	298	206	3	1	...	9	10
3	Sahāranpur ...	21st December 1867,	63,194	359	359	238	5	4	8	4	16
4	Hardwar Union	25th May 1868 ...	29,125	58	58	55	4	9	3	1	13
5	Deoband ...	27th January 1868.,	19,250	461	461	291	4	7	5	1	13
6	Roorkee ...	23rd November 1878,	14,291	626	...	530	3	5	4	1	10
7	Muzaffarnagar	11th June 1872 ...	18,166	541	478	298	4	11	1	1	13
8	Kandhla ...	15th November 1873,	9,487	329	...	...	5	6	7	...	13
9	Kairana ...	1st April 1874 ...	18,420	177	...	...	4	6	7	...	13
10	Meerut ...	1st July 1864 ...	119,390	1,253	914	690	5	12	3	1	16
11	Ghaziabad ...	6th November 1868,	10,193	257	79	...	3	6	3	1	10
12	Shahdera ...	15th February 1871,	5,306	43	...	...	2	5	1	1	7
13	Baraut ...	11th March 1870 ...	6,781	223	132	120	2	5	1	1	7
14	Baghpat ...	12th April 1869 ...	6,292	153	...	28	3	7	2	1	10
15	Hapur ...	18th March 1872 ...	14,977	632	447	364	3	6	3	1	10
16	Pilkhua ...	Ditto ...	5,441	112	...	...	2	5	...	2	7
17	Sardhana ...	1st April 1883 ...	12,059	...	...	...	3	7	2	1	10
18	Mowana ...	1st October 1886 ...	8,221	145	...	...	2	4	2	1	7
19	Bulandshahr	2nd December 1865,	16,931	107	...	...	2	3	3	1	7
20	Anupshahr ...	May 1866 ...	7,952	58	...	...	2	5	1	1	7
21	Khurja ...	13th March 1866 ...	26,349	772	...	...	3	5	4	1	10
22	Sikandarabad	24th February 1872,	15,231	332	...	...	2	5	1	1	7
23	Koīl (Aligarh)	1st August 1865 ...	61,485	1,140	392	159	4	5	5	3	13
24	Hathras ...	Ditto ...	39,181	373	...	...	4	11	1	1	13
25	Atrauli ...	Ditto ...	15,408	279	279	180	3	3	7	...	10
26	Sikandra Rao	Ditto ...	10,263	327	...	...	3	5	6	...	11
27	Muttra ...	1st October 1866 ...	56,431	1,418	1,418	487	4	12	...	1	13
28	Brindaban ...	Ditto ...	26,000	724	292	135	3	9	...	1	10
29	Kosi ...	12th August 1867 ...	8,404	315	315	212	3	7	2	1	10
30	Agra ...	7th October 1863 ...	168,662	4,285	...	...	8	19	5	...	24
31	Fatehpur-Sikri	6th September 1865,	6,286	...	...	...	...	...	...	...	...
32	Firozabad ...	21st September 1868,	15,278	508	...	85	3	6	3	1	10
33	Farukhabad cum Fatehgarh.	10th September 1864,	73,009	439	33	26	9	22	5	1	28
34	Mainpuri ...	16th March 1866 ...	18,551	397	...	44	4	12	...	1	13
35	Etāwah ...	8th April 1866 ...	38,793	386	4	155	5	10	5	1	16

A—D (AMALGAMATED).

North-Western Provinces and Oudh, during the year ending 31st March 1896.

Number of appointed members.						Total number of members.	Number of meetings of the Boards during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointed.	Appointed during the year.	Total numbers.							
		Hindus.	Muhammadians.	Others.	Total.				
5	3	1	1	1	3	19	20	8	This municipality is not divided into wards.
3	1	...	...	3	3	13	32	9	Ditto ditto.
5	...	1	1	2	4	20	28	11	A poll was taken in five wards.
4	...	1	...	1	2	15	18	10	A poll was taken in three wards.
4	...	2	...	...	2	15	21	9	A poll was taken in four wards.
3	...	1	...	1	2	12	19	9	A poll was taken in three wards.
4	...	2	2	...	4	17	20	9	A poll was taken in four wards.
4	1	2	1	...	3	16	28	9	No poll was taken.
4	...	1	1	...	2	15	25	8	Ditto.
5	...	...	3	1	4	20	17	14	A poll was taken in five wards.
3	...	1	...	...	1	11	34	5	No poll was taken.
2	...	1	...	...	1	8	31	4	Ditto.
2	...	...	1	...	1	8	39	5	A poll was taken in two wards.
3	...	1	1	...	2	12	29	7	A poll was taken in three wards.
3	...	1	...	...	1	11	26	6	A poll was taken in three wards but the validity of the election in one ward has been contested.
2	...	1	...	...	1	8	28	5	No poll was taken.
3	...	1	...	...	1	11	36	5	Ditto.
2	...	1	...	...	1	8	32	5	Ditto.
2	1	1	...	...	1	8	15	4	Ditto.
2	...	1	...	...	1	8	28	5	Ditto.
3	...	...	1	...	1	11	24	7	Ditto.
2	...	1	...	...	1	8	30	5	Ditto.
4	3	1	2	...	3	16	21	9	A poll was taken in four wards.
4	...	1	1	...	2	15	22	6	No poll was taken.
3	...	...	...	...	...	10	17	5	A poll was taken in three wards.
4	...	...	...	...	...	11	14	7	No poll was taken.
4	2	1	2	1	4	17	25	8	A poll was held in all the four wards.
3	1	..	1	...	1	11	15	9	A poll was held in three wards.
3	...	...	1	...	1	11	21	8	Polling was held in all the wards.
9	5	3	4	3	10	34	21	21	No poll was taken.
8	2	3	4	1	8	8	13	4	All the members in this municipality are appointed.
3	...	...	1	...	1	11	11	6	This municipality is not divided into wards.
9	...	1	...	...	1	29	15	20	A poll was held in all the wards.
4	1	1	3	...	4	17	15	8	No poll was taken.
5	1	1	...	2	3	19	19	10	Polling was held in all the four wards.

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Muhammadans.	Others.	Total.
36	Etah ...	27th December 1866,	7,800	416	...	97	4	11	1	1	13
37	Soron ...	1st January 1868 ...	11,265	349	...	99	5	10	2	1	13
38	Kasganj ...	16th January 1867...	16,050	847	...	297	5	10	2	2	14
39	Marehra ...	25th June 1872 ...	7,812	...	...	...	1	...	...	2	2
40	Jalesar ...	12th December 1866,	13,420	342	...	244	5	8	4	1	13
41	Bareilly ...	24th June 1858 ...	107,785	3,801	2,052	559	...	15	12	1	28
42	Bijnor ...	1st January 1866 ...	16,236	710	...	386	6	8	4	1	13
43	Chandpur ...	Ditto 1863 ...	12,256	216	...	170	4	6	7	...	13
44	Dhampur ...	1st April 1866 ...	6,708	146	...	110	4	8	2	...	10
45	Nagina ...	1st January 1866 ...	22,150	217	...	198	4	5	7	1	13
46	Najibabad ...	6th January 1866 ...	19,410	151	...	46	5	7	6	...	13
47	Budaun ...	1st September 1884,	35,372	696	4	187	6	7	8	2	17
48	Bilsi ...	Ditto ...	5,802	...	...	...	...	...	...	1	1
49	Ujhani ...	Ditto ...	7,427	118	...	50	3	6	...	1	7
50	Sahaswan ...	15th March 1872 ...	15,601	354	1	53	3	4	5	1	10
51	Moradabad ...	1st September 1863,	71,662	2,066	860	572	6	6	12	...	18
52	Chandausi ...	5th October 1863 ...	28,111	565	...	...	3	6	3	1	10
53	Amroha ...	14th September 1870,	35,280	...	...	...	4	2	10	1	13
54	Sambhal ...	4th April 1871 ...	37,226	533	46	6	8	11	8	...	19
55	Sháhjahánpur ...	1st November 1864...	76,977	1,969	6	1,300	6	6	12	1	19
56	Tilhar ...	15th June 1872 ...	17,265	407	4	254	4	6	6	1	13
57	Pilibhít ...	6th January 1865 ...	33,799	1,593	1,393	557	4	9	3	1	13
58	Bisalpur ...	February 1862...	9,221	279	...	...	6	7	2	1	10
59	Cawnpore ...	22nd November 1861	163,779	1,336	1,052	568	7	16	3	3	22
60	Fatehpur ...	14th September 1872,	20,179	610	306	179	4	8	4	1	13
61	Randa ...	1st November 1865,	23,071	406	415	34	6	13	4	1	18
62	Allahabad ...	March 1863 ...	162,895	4,042	2,965	1,384	7	14	1	6	21
63	Jhansi ...	*19th September 1867	53,779	...	...	...	...	...	...	...	...
64	Mau Ranipur ...	30th June 1869 ...	19,675	226	226	174	5	12	...	1	13
65	Lalitpur ...	23rd August 1870 ...	11,348	...	...	...	...	...	...	...	...
66	Orai ...	13th November 1871,	8,369	387	387	172	6	11	1	...	12
67	Kalpi ...	1st October 1867 ...	12,713	114	114	60	3	4	2	...	6
68	Kunch ...	1st January 1868 ...	13,408	104	104	69	3	5	1	...	6
69	Benares ...	1st June 1868 ...	211,586	2,924	...	1,649	6	12	6	...	18
70	Mirzapur ...	29th August 1867 ...	84,130	869	...	...	7	13	4	2	19
71	Chunar ...	14th June 1868 ...	11,423	87	...	51	3	6	3	1	10

* Originally constituted 19th September 1867, enlarged 29th October 1886.

A—D—(continued).

Number of appointed members.						Total number of members.	Number of meetings of the Boards during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointed.	Appointed during the year.	Total number.							
		Hindus.	Muhammadans.	Others.	Total.				
4	1	2	1	1	4	17	29	9	This municipality is not divided into wards.
4	1	1	2	...	3	16	30	8	Ditto ditto.
4	1	1	2	...	3	17	39	8	Ditto ditto.
6	...	2	3	...	5	7	26	3	The elective system is not in force in this municipality.
4	1	1	...	1	2	15	21	7	This municipality is not divided into wards.
9	3	1	5	3	9	37	25	14	Polling was held in all the wards.
4	3	2	1	1	4	17	13	9	A poll was taken in all the wards.
4	...	...	...	...	...	13	11	8	A poll was not taken
...	...	...	...	...	...	10	19	6	A poll was taken in all the wards.
4	1	1	...	...	1	14	18	8	Ditto ditto.
4	...	...	...	...	...	13	21	8	Ditto ditto.
5	1	2	2	1	5	22	14	16	A poll was held in four wards only, in the other two no poll was necessary.
8	2	5	1	2	8	9	16	4	The elective system is not in force in this municipality.
2	1	...	2	...	2	9	11	5	A poll was taken in all the wards.
3	1	1	2	...	3	13	19	8	A poll was taken in one ward only.
6	2	3	1	2	6	24	24	14	A poll was taken in two wards only.
3	...	1	1	...	2	12	23	8	No poll was taken.
4	1	1	3	...	4	17	25	9	Ditto.
6	...	...	1	...	1	20	21	9	Polling was held in one ward only.
6	...	1	2	1	4	23	16	14	A poll was taken in five wards.
4	3	3	1	1	5	17	16	8	A poll was held in all the wards.
4	...	1	2	...	3	16	17	10	A poll was held in three wards.
3	...	...	...	...	...	10	18	6	No poll was taken.
7	2	...	1	2	3	25	35	13	Polling was held in all the wards.
4	1	1	1	...	2	15	14	8	Ditto ditto.
6	1	1	1	1	3	21	20	8	Ditto ditto.
7	1	1	3	3	7	28	31	18	Polling was held in all the wards.
21	21	10	4	7	21	21	13	12	The elective system is not in force in this municipality.
4	2	2	1	...	3	16	22	9	Polling was held in all the four wards.
15	15	10	2	3	15	15	15	12	The elective system is not in force in this municipality.
6	...	2	1	3	6	18	12	9	This municipality is not divided into wards.
3	...	...	1	2	3	9	16	4	Ditto ditto.
3	...	1	...	2	3	9	16	5	Ditto ditto.
7	...	4	2	1	7	25	24	15	A poll was taken in all the wards.
6	2	...	1	2	3	22	22	11	No poll was taken.
3	...	1	1	...	2	12	10	11	No poll was held.

Serial number.	Name of Municipality.	Date of establishment.	Population within municipal limits.	Number of persons registered as qualified to vote.	Number on register for wards in which a poll took place.	Number of persons who actually voted.	Number of elected members.				
							Elected during the year.	Total number.			
								Hindus.	Muhamadans.	Others.	Total.
72	Jaunpur ...	7th November 1867,	42,819	1,379	...	...	4	6	6	1	13
73	Ghazipur ...	16th August 1884 ...	44,970	1,013	724	584	7	11	7	1	19
74	Baliia ...	20th January 1873,	16,372	32	...	...	3	5	4	1	10
75	Gorakhpur ...	4th December 1873,	62,677	426	426	188	5	12	3	1	16
76	Azamgarh ...	1st September 1884,	19,442	794	...	...	4	6	6	1	13
77	Almora ...	14th November 1864,	6,126	168	27	17	3	8	1	1	10
78	Naini Tal ...	3rd October 1850 ...	12,408	...	...	...	...	...	...	...	...
79	Kashipur ...	25th March 1872 ...	14,717	267	...	...	3	9	1	1	11
80	Lucknow ...	1st January 1862 ...	267,910	4,205	3,907	2,167	8	14	7	3	24
81	Unao ...	19th June 1869 ...	12,881	614	139	24	5	11	3	2	16
82	Rae Bareli ...	1867 ...	18,798	681	681	482	7	10	7	1	18
83	Sitapur ...	25th July 1868 ...	21,380	640	357	234	3	6	3	1	10
84	Khairabad ...	24th March 1869 ...	13,773	...	346	271	3	6	3	1	10
85	Hardoi ...	1st January 1871 ...	11,152	170	...	...	5	7	4	2	13
86	Shahabad ...	1st November 1872,	20,153	178	...	108	4	4	8	1	13
87	Sandila ...	14th July 1868 ...	16,813	197	...	60	5	3	13	...	16
88	Sandi ...	1st April 1877 ...	9,639	...	...	100	3	6	3	1	10
89	Pihani ...	Do. ...	7,993	192	...	103	2	3	3	1	7
90	Lakhimpur ...	14th July 1868 ...	8,073	692	692	64	4	10	2	1	13
91	Muhamdi ...	7th April 1879 ...	6,932	152	152	53	3	7	2	...	9
92	Fyzabad ...	19th August 1865 ...	72,686	1,792	1,670	1,373	6	16	2	...	18
93	Tanda ...	Do. ...	19,724	...	...	...	5	11	4	1	16
94	Gonda ...	4th January 1869 ...	14,309	613	316	134	6	12	5	1	18
95	Nawabganj ...	2nd July 1875 ...	9,213	190	...	158	3	7	2	1	10
96	Utraula ...	26th February 1873,	6,625	327	157	110	4	5	4	1	10
97	Balrampur ...	1870 ...	14,849	283	5	140	7	14	4	1	19
98	Bahraich ...	5th February 1869...	24,046	177	...	163	5	10	5	1	16
99	Nanpara ...	21st January 1871...	9,322	123	...	50	3	3	7	...	10
100	Bhinga ...	1st April 1883 ...	5,921	121	...	35	3	8	1	1	10
101	Sultānpur ...	1st September 1884,	8,751	251	...	...	5	8	6	1	15
102	Bela (Partāgarh) ...	1st December 1871,	6,486	...	...	...	1	...	...	1	1
103	Nawabganj (Bara Banki),	5th June 1868 ...	14,478	360	297	125	4	10	2	1	13
Total ...			3,249,402	60,793	24,069	20,569	410	771	376	116	1,263

A—D—(concluded).

Number of appointed members.						Total number of members.	Number of meetings of the Boards during the year.	Average attendance of the members at each meeting.	Remarks on columns 6 and 7.
Maximum number appointed.	Appointed during the year.	Total number.							
		Hindus.	Muhammadians.	Others.	Total.				
4	...	...	2	...	2	15	15	10	No poll was taken.
6	1	1	1	2	4	23	16	12	Polling was held in three wards.
...	...	...	...	...	...	10	18	5	No poll was taken.
5	2	2	2	1	5	21	26	9	Polling was held in all the wards.
4	3	...	2	1	3	16	21	9	No poll was taken.
...	...	...	...	...	...	10	12	6	A poll was taken in three wards.
12	2	2	1	9	12	12	28	4	The elective system is not in force in this municipality.
3	1	1	...	...	1	12	7	7	No poll was taken.
8	3	2	3	3	8	32	29	19	A poll was held in all the wards of the municipality except one.
5	2	...	2	1	3	19	19	9	A poll was taken in one ward only.
6	...	3	2	...	5	23	22	13	Polling was held in all the wards.
3	...	...	2	1	3	13	21	8	Ditto ditto.
3	1	...	1	1	2	12	16	7	This municipality is not divided into wards.
4	1	...	2	1	3	16	23	6	Ditto ditto.
4	2	...	2	...	2	15	16	9	Ditto ditto.
5	2	1	3	...	4	20	20	10	Ditto ditto.
3	...	1	...	...	1	11	16	11	Ditto ditto.
2	...	1	1	...	2	9	26	4	Ditto ditto.
4	...	...	2	...	2	15	10	10	Polling was held in all the wards.
3	2	...	2	...	2	11	11	5	A poll was taken in three wards.
6	3	...	3	3	6	24	37	15	A poll was taken in five wards.
...	...	1	...	...	1	17	14	9	No poll was taken.
6	2	...	2	2	4	22	32	12	A poll was taken in two wards only.
3	...	1	...	...	1	11	16	6	A poll was taken in three wards.
3	...	...	1	...	1	11	19	6	Ditto ditto.
6	...	...	...	...	...	19	9	11	A poll was taken in five wards only.
3	1	2	...	1	3	19	21	11	A poll was taken in all the five wards.
3	2	...	2	...	2	12	14	6	A poll was taken in three wards.
...	...	...	...	...	...	10	19	6	This municipality is not divided into wards.
5	1	3	1	1	5	20	18	12	No poll was taken.
12	4	8	4	...	12	13	19	7	The elective system is not in force in this municipality.
5	3	3	1	1	5	18	20	11	A poll was taken in three wards.
462	126	127	126	83	336	1,599	2,128	8.5	

APPENDIX F.

Abstract statement of Expenditure of the Municipalities in the North-Western Provinces and Oudh, during 1894-95 and 1895-96.

Heads of Expenditure.	Meerut Division.		Agra Division.		Bohilkhand Division.		Allahabad Division.		Benares Division.	
	1894-95.		1894-95.		1894-95.		1894-95.		1894-95.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. General administration and collection charges. ...	81,987	1,00,988	70,954	73,257	68,020	71,161	86,027	90,765	63,469	59,521
2. Public safety ...	1,03,434	1,03,531	88,759	95,518	1,09,511	1,09,466	80,543	87,066	73,854	77,523
3. Public health and convenience—										
(a) Water-supply ...	20,622	4,79,018	72,158	92,246	3,358	3,038	3,51,083	1,48,963	1,21,079	68,742
(b) Drainage ...	28,101	67,194	20,155	74,920	32,711	20,430	75,369	77,129	1,62,731	1,70,977
(c) Conservancy (including road cleaning and watering) and latrines.	1,51,173	1,52,740	1,11,934	1,04,082	1,17,188	1,18,907	1,67,649	1,79,671	1,32,312	1,26,092
(d) Hospitals and Dispensaries ...	18,720	19,553	15,405	17,780	19,626	20,194	14,205	13,470	8,220	8,345
(e) Vaccination ...	4,368	4,377	3,109	3,225	4,374	4,406	3,636	3,478	2,503	2,412
(f) Markets and slaughter-houses ...	1,581	6,747	6,412	3,634	16,596	8,983	13,534	16,421	10,139	6,695
(g) Pounds ...	3,370	4,126	2,224	2,135	4,428	2,720	3,589	2,551	1,363	1,169
(h) Dak bungalows and sarais ...	1,903	3,634	2,216	2,563	2,980	3,180	113	331	141	161

(i) Arboriculture, public gardens and experimental cultivation	...	7,141	7,266	8,033	8,313	5,449	5,892	10,205	10,520	2,944	3,524
(j) Registration of births and deaths	...	1,145	1,171	1,509	1,386	1,039	976	680	728	1,913	1,974
(k) Public works	...	94,236	97,779	79,711	85,226	70,350	95,294	1,06,175	1,04,956	54,544	79,972
4. Public instruction	...	29,590	32,062	14,784	14,596	33,136	35,194	13,639	13,601	9,511	9,416
5. Contributions	...	52,159	69,965	38,089	37,477	21,876	21,873	23,651	22,503	13,220	14,006
6. Miscellaneous—	...	2,516	14,925	48,924	52,134	1,457	982	98,624	1,20,578	43,707	93,456
(a) Interest on loans	...	...	...	...	...	...	...	...	...	...	...
(b) Discount	...	...	...	...	...	...	...	...	...	...	...
(c) Actual cost of work done for private individuals	...	...	...	5	...	...	...	1,371	818	...	...
(d) Law charges	...	1,512	4,755	38	198	188	124	...	125	...	5
(e) Fairs	...	14,536	15,136	642	478	...	...	...	...	...	...
(f) Rents	...	...	1,127	...	1,375	...	125	1,489	1,513	...	...
(g) Miscellaneous	...	29,127	4,515	2,771	3,484	1,023	1,311	2,787	4,904	2,308	2,730
7. Extraordinary and debts—	...	...	...	...	...	...	...	...	...	...	...
(a) Investments	...	...	...	...	21,805	...	...	2,713	...	6,215	...
(b) Payments to sinking funds	...	...	609	...	...	...	...	...	25,426	...	...
(c) Repayment of loans	...	4,578	7,000	23,574	26,101	3,579	4,176	33,043	32,057	16,649	21,443
(d) Advances	...	...	...	...	...	...	300	360	600	111	50
(e) Deposits	...	...	42	...	...	429	1,247	100	1,680	...	...
Total	...	6,51,799	11,98,261	6,11,406	7,21,933	5,17,318	5,29,979	10,91,385	9,67,425	7,26,933	7,48,154

APPENDIX F—(concluded).

Abstract statement of Expenditure of the Municipalities in the North-Western Provinces and Oudh, during 1894-95 and 1895-96.—(concluded).

Heads of Expenditure.	Gorakhpur Division.		Kumaun Division.		Lucknow Division.		Fyzabad Division.	
	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. General administration and collection charges	...	...	...	...	...	...	...	...
2. Public safety	...	...	...	...	...	...	...	...
3. Public health and convenience—	...	...	...	...	...	...	...	...
(a) Water-supply	...	...	...	...	...	...	...	...
(b) Drainage	...	...	...	...	...	...	...	...
(c) Conservancy (including road cleaning and watering) and latrines	...	...	...	...	...	...	...	...
(d) Hospitals and Dispensaries	...	...	...	...	...	...	...	...
(e) Vaccination	...	...	...	...	...	...	...	...
(f) Markets and slaughter-houses	...	...	...	...	...	...	...	...
(g) Pounds	...	...	...	...	...	...	...	...
(h) Dāk bungalows and sarāis	...	...	...	...	...	...	...	...

(i) Arboriculture, public gardens, and experimental cultivation	...	...	...	...	619	462	4,647	4,963	3,644	4,273
(j) Registration of births and deaths	...	...	...	...	...	...	642	510	268	270
(k) Public works	...	...	...	...	19,717	35,541	71,091	79,870	35,056	29,897
4. Public instruction	...	...	...	...	1,578	1,315	20,602	19,611	5,491	5,504
5. Contributions	...	...	...	...	819	819	13,074	13,955	11,646	11,724
6. Miscellaneous—										
(a) Interest on loans	...	...	...	...	9,158	11,549	20	98,650	203	173
(b) Discount	...	...	...	...	...	...	...	...	...	...
(c) Actual cost of work done for private individuals	...	...	...	...	...	...	...	...	...	...
(d) Law charges	...	...	...	...	...	...	58	...	133	272
(e) Fairs	...	...	...	...	...	...	...	...	...	...
(f) Rents	...	...	...	...	...	3	...	...	6	62
(g) Miscellaneous	...	...	...	...	995	1,004	1,584	2,540	633	732
7. Extraordinary and debts—										
(a) Investments	...	...	...	...	...	...	...	...	...	...
(b) Payments to sinking funds	...	...	...	...	...	5,147	...	23,461	...	...
(c) Repayment of loans	...	...	...	...	4,832	107	1,501	360	647	640
(d) Advances	...	...	...	...	150	1,053	...	205	...	...
(e) Deposits	...	...	...	...	...	...	81	73	...	389
Total	...	...	...	...	1,29,884	1,25,924	6,39,743	8,27,759	2,01,159	1,97,560

APPENDIX G.

Memorandum of Liabilities and Claims 1895-96.

Name of Municipality.	Liabilities.					Claims.			Total claims.	Net debts or assets.
	Balance of loans.	Less amount made over to sinking fund.	Net balance of loans.	Deposits.	Outstanding bills and other debts.	Total liabilities.	Advances recoverable.	Arrears of collections (less amount irrecoverable).		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dehra	...	...	91,000	...	...	91,000	...	885	885	90,115
Mussoorie	...	...	85,813	764	2,067	88,644	...	194	194	88,450
Saharanpur	...	...	...	...	...	...	...	46	46	46
Hardwar Union	...	...	...	...	...	...	...	58	58	58
Roorkee	...	...	...	...	...	...	...	170	170	170
Meerut	6,50,000	...	6,50,000	...	...	6,50,000	...	...	...	6,50,000
Baraut...	...	...	...	...	...	...	...	8	8	8
Pilkhuva	...	...	...	...	...	...	...	80	80	80
Bulandshahr	...	...	...	...	...	...	...	18	18	18
Koel (Aligarh)	...	...	...	...	...	...	...	15	15	15
Agra	12,75,079	...	12,75,079	...	8,364	12,83,443	...	...	...	12,83,443
Etawah	...	...	...	...	...	...	...	435	435	435
Kasganj	11,805	...	11,805	...	...	11,805	...	...	...	11,805
Barilly	7,693	...	7,693	2,260	1,012	10,965	546	1,077	1,623	9,342
Moradabad	...	...	...	...	...	...	...	211	211	211
Chandauli	...	...	...	...	...	...	...	20	20	20
Shahjahanpur	11,155	...	11,155	...	...	11,155	...	...	...	11,155
Cawnpore	14,21,763	...	14,21,763	500	...	14,22,263	...	15,005	15,095	14,07,168
Allahabad	15,38,100	...	15,38,100	1,657	...	15,39,757	1,950	9,006	10,956	15,28,801

Jhansi	...	...	...	100	...	...	1,428	1,428	1,328
Jaunpur	...	...	...	584	...	...	...	...	584
Benares	...	...	24,20,134	...	...	...	18,504	32,939	23,87,195
Ballia	...	...	...	...	...	...	89	89	89
Gorakhpur	...	...	...	...	...	...	452	452	452
Naini Tal	...	...	2,70,221	...	...	...	1,251	1,251	2,68,970
Kashipur	...	...	6,098	...	...	...	700	700	5,398
Lucknow	...	...	12,96,539	...	...	...	...	...	12,96,988
Unao	...	...	...	...	...	...	472	472	472
Sitapur	...	...	...	...	...	...	915	915	894
Khairabad	...	...	2,250	...	...	...	...	...	2,250
Hardoi	...	...	...	...	...	...	337	337	337
Shahabad	...	...	...	...	...	...	140	140	140
Pithani	...	...	...	...	...	...	17	17	17
Lakhimpur	...	...	...	...	...	...	54	54	54
Muhandi	...	...	...	...	...	...	486	486	486
Fyzabad	...	...	...	...	...	...	...	...	3,716
Tanda	...	...	...	71	...	...	525	525	525
Balrampur	...	...	...	...	...	...	150	150	150
Bhinga	...	...	...	...	...	...	74	74	74
Sultanpur	...	...	...	...	...	...	239	239	239
Bela (Partalgarh)	...	...	...	...	...	...	44	44	44
Nawabganj (Bara Banki)	...	...	3,524	...	...	...	105	105	3,419
Total	...	90,91,174	...	5,352	16,092	91,12,618	53,300	70,231	— 90,42,387

APPENDIX H.

Statement showing the grants made to the Municipalities in the North-Western Provinces and Oudh during the year 1895-96, from Provincial or Local Funds.

Serial number of Municipality.	Name of Municipality.	Amount of grant.	Purpose for which the grant was made.
		Rs.	
1	Dehra ...	8,130	For the maintenance of the Rajpur road arboriculture, and the supply of water.
2	Saháranpur ...	900	Government grants for the Leper Asylums.
3	Hapur ...	332	For Municipal Anglo-vernacular School, Hapur.
4	Koil (Aligarh) ...	250	Grant from Local Funds for general purposes.
5	Muttra ...	560	Government contribution for the municipal school and for the maintenance of the Muttra public garden.
6	Mainpuri ...	510	For the maintenance of intra-municipal local roads.
7	Bijnor ...	897	For the maintenance of intra-municipal roads.
8	Chandpur ...	38	Ditto.
9	Dhampur ...	34	Ditto.
10	Nagina ...	33	Ditto.
11	Najibabad ...	26	Ditto.
12	Amroha ...	880	Contribution to the English school.
13	Sháhjahánpur ...	1,139	For the maintenance of intra-municipal roads and contribution made by District Board for branch schools.
14	Tilhar ...	601	For the maintenance of the intra-municipal portion of the Lucknow, Sitapur and Sháhjahánpur roads.
15	Fatehpur ...	300	For the maintenance of intra-municipal roads.
16	Allahabad ...	2,800	For maintenance of intra-municipal roads and watering provincial roads.
17	Jhánsi ...	1,730	For maintenance of intra-municipal roads.
18	Mau Ranipur ...	820	For repairs of causeways and roads between Mau and Ranipur.
19	Orai ...	2,960	For maintenance of intra-municipal roads.

APPENDIX H.—(concluded).

Serial number of Municipality.	Name of Municipality.	Amount of grant.	Purpose for which the grant was made.
		Rs.	
20	Jaunpur ...	2,680	For the maintenance of intra-municipal roads.
21	Ghāzipur ...	1,300	Ditto.
22	Ballia ...	217	Contributions towards the cost of police chaukidārs.
23	Gorakhpur ...	2,440	Rupees 720 for the maintenance of intra-municipal roads, and Rs. 1,720 as grant-in-aid to the Jubilee High School.
24	Naini Tal ...	11,450	Rupees 450 for maintenance of the cart road and Rs. 11,000 in full payment of grant made by Government of Rs. 15,000 for miscellaneous public improvements.
25	Kashipur ...	132	Grant-in-aid to upper primary school.
26	Lucknow ...	25,480	Rupees 25,000 maintenance of water-works, and Rs. 480 grant-in-aid for middle class for girls.
27	Rae Bareilly ...	3,900	From local and nazul funds for maintenance of intra-municipal roads.
28	Sitapur ...	400	For the maintenance of the Tarinpur road.
29	Hardoi ...	2,340	For the maintenance of intra-municipal roads.
30	Shahabad ...	510	Ditto.
31	Sandila ...	200	Ditto.
32	Fyzabad ...	1,460	For the maintenance of intra-municipal and cantonment roads.
33	Tanda ...	50	For maintenance of intra-municipal roads.
34	Gonda ...	3,000	For nazul fund for general purposes.
35	Nawabganj ...	3,000	Ditto.
36	Sultānpur ...	450	Rupees 190 for intra-municipal roads, Rs. 200 for the public garden and Rs. 60 for the Lyall Park.
37	Bela (Partābgarh)	350	For the maintenance of intra-municipal roads.
38	Nawabganj (Bara Banki).	1,660	Rupees 330 for maintenance of intra-municipal portions of provincial roads and Rs. 1,330 for the maintenance of local roads.
Total ... {		1895-96	83,059
		1894-95	91,736

APPENDIX J.

Statement showing the mode of conservancy in the Municipalities of the North-Western Provinces and Oudh, during the year 1895-96.

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs. a. p.	
1	Dehra ...	The roads and streets within the municipality are daily cleaned by the municipal sweepers, night soil from latrines is removed by sweepers and buried in trenches, night-soil from the European quarters is removed by conservancy carts, while from native quarters, it is carried away by hand carts to a distance and buried in trenches. Road sweepings are daily removed by refuse carts. Road drains are cleaned by municipal bhistis and sweepers daily and the big bazaar drains are flushed once a week from the canal, municipal urinals, are cleaned daily by sweepers and bhistis.	Conservancy Inspector ... 1 Jamadár ... 1 Sweepers ... 74 Bhistis ... 4 Beldars ... 8 Buffaloes ... 8 Hand carts ... 9 Bullock carts ... 8 Refuse carts ... 2	4,972 0 6	
2	Mussoorie ...	More than three-fourths of the sewage is carried on carts to the sewage farm at Bhatta, 3½ miles from the station, and buried there in trenches, and the remainder is carried by men to trenches made purposely for its reception in the station towards the west.	Inspectors ... 24 Chaprásis ... 12 Chaukidárs ... 12 Bhistis ... 12 Jamadárs ... 36 Blacksmiths, &c., ... 30 Trenchers ... 126 Drivers ... 150 Sweepers ... 1,516 Carts ... 13 Bullocks ... 40	13,201 4 8	
3	Saháranpur ...	The latrines in private houses are daily cleaned by the hereditary sweepers who sell the fresh filth to cultivators within the municipality. The filth of the public latrines is removed in the municipal carts and trenched in the fields of those who offered the highest price for it. The board endeavoured to introduce the Sháhjahápur trenching system but, owing to the opposition of the mouroosi sweepers supported by some residents of the city, the attempt was a failure. This year the matter is again under consideration and it is probable that very shortly some effective plan will be adopted to meet the difficulty. The city sweepings are sold to contractors who clear them away daily. During the rainy season they are removed by municipal carts. The drains are cleaned daily by a large staff of sweepers and bhistis. Two main drains are flushed twice a week by canal water.	Superintendent ... 1 Jamadárs ... 10 Sweepers ... 175 Bhistis ... 36 Animals ... 33 Carts ... 34 Vessels for latrines, 26 Buckets ... 37 Phaoras ... 50	13,368 13 7	
4	Hardwár Union,	The latrines of private houses are cleaned by the hereditary sweepers who give the sweepings to contractors. The filth from the public latrines is removed in the municipal carts outside the Municipality, where it is trenched. The town sweepings are sold to cultivators who remove it daily. The drains are cleaned daily by the municipal employes.	Jamadárs ... 5 Sweepers ... 91 Bullocks ... 38 Bhistis ... 3 Conservancy carts ... 4 Pakhals ... 8 Trapping, for bullocks 1	5,951 11 3	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs. a. p.	
5	Deoband ...	The roads are swept daily by the municipal sweepers and the sweepings are carried away daily by the contractors to their brick-kilns. During the rainy season they are collected by the municipal staff and sold by auction. The filth of the municipal latrines is trenched in pits, and sold when it is ripe. The house conservancy is carried on by hereditary sweepers.	Jamadárs ... 2 Bhistis ... 4 Drivers ... 6 Sweepers ... 35 Animals ... 8 Carts ... 6 New carts ... 2 Rent of land. ... 20 Phaoras ... 200 earthen vessels for latrines. Other miscellaneous charges.	2,536 0 0	
6	Roorkee ...	There are four night-soil or Chowley carts for removing night-soil, and one tub-cart for taking distillery water, and four rubbish carts and a bullock to remove rubbish or sweepings, &c., to appointed places outside the town. One sweeper is separately kept to bury the night-soil in trenches.	Overseer ... 1 Jamadárs ... 4 Drivers ... 10 Sweepers ... 54 Pump cooly ... 1 Bhistis ... 3 Bullocks ... 21	4,321 13 5	
7	Muzaffarnagar,	The roads and public streets are cleaned by municipal sweepers. The refuse from public places and latrines is carried in conservancy carts; but that of private latrines removed by private sweepers of the residents and deposited in appointed places outside the municipal limits. The refuse during the rainy season is buried in trenches dug outside the municipal limits; but that for the rest of the year is sold to, and removed by, the contractor. The foul water of the cess-pools is removed by means of pakhals and sewage carts.	Inspector ... 1 Pakhálwallas ... 9 Drivers ... 5 Sweepers ... 31 Bhisti ... 1 Sweepers for trenches 3 Do. police, &c., 4 Do. drains ... 4 Do. nalas ... 5 Bhistis for drains ... 5 Tindal ... 1	4,281 2 9	
8	Kándhla ...	Sweepers and pakhalwallas are entertained to keep the town clean.	Superintendent ... 1 Jamadár ... 1 Sweepers ... 26 Cattle ... 6 Carts ... 4 Pump ... 1	1,388 7 4	
9	Kairana ...	The manure and city sweepings are removed by the contractors to proper places. The filth of private houses and public latrines is removed by private sweepers and the conservancy staff, and buried in trenches at a safe distance from the town. The cess-pools of private houses and public buildings, such as sarais, mosques, temples, &c., are emptied daily by the pakhalwallas who carry the foul water outside the municipal limits.	Superintendent ... 1 Jamadár ... 1 Road sweepers ... 24 Latrine do. ... 12 Pakhálwallas ... 14 Cart drivers ... 2 Bhisti ... 1	2,283 3 11	

APPENDIX J.—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs. a. p.	
10	Meerut ...	By means of sweepers and bhistis; the former to sweep and clean the roads and drains, and the latter to flush the drains.	Inspectors ... 4 Mates ... 4 Sweepers ... 144 Buffalo sweepers ... 24 Sweepers on night carts. ... 22 Bhistis ... 53 Beldars ... 5 <i>Extra establishment kept during rains.</i> Carts ... 21 Sweepers ... 46 Miscellaneous.	18,620 1 0	
11	Ghāziabad ...	The sweepers clean the roads twice daily, and collect the rubbish in pits dug for the purpose outside the town, to be sold to cultivators. Roadside drains are flushed with water by means of pumps, while street drains are washed by the bhistis; latrines are kept clean by mehtars.	Jamadārs ... 2 Sweepers ... 24 Female sweepers ... 4 Bhistis ... 7	1,953 0 3	
12	Shahdera ...	The sweepers clean the roads twice a day, and collect the rubbish at a distance from the abadi, wherefrom it is removed by the contractor at his own expense. The drains are washed morning and evening. Two pair of latrines are in working order.	Sweepers ... 7 Female sweepers ... 2 Bhisti ... 1	357 4 0	
13	Baraut ...	The municipal sweepers clean the roads and streets twice daily, and remove the sweepings to the pits dug for the purpose outside the town. The bhistis flush the drains with water morning and evening.	Jamadār ... 1 Sweepers ... 15 Bhisti ... 1	584 10 6	
14	Bāghpat ...	The sweepers collect the rubbish at a fixed place outside the inhabited site, wherefrom it is removed by the contractor at his own expense. Drains are flushed with water twice a day. Latrines are looked after, and kept clean by one male or female sweeper on each. The night soil is buried in pits.	Jamadārs ... 1 Sweepers ... 22 Bhistis ... 3	1,254 4 0	
15	Hapur ...	Bhistis flush the drains and sweepers, clean roads and lanes twice daily, and collect rubbish and night soil in filth pits dug for the purpose outside the municipal limits, where the latter is covered with earth and sold to cultivators after a month. The work of the sweepers is supervised by the jamadārs. There are 5½ pair of latrines in working order, of which 3½ are iron ones. There are also 4 iron urinals in this municipality all of which are kept clean.	Jamadārs ... 3 Sweepers ... 75 Bhistis ... 9 Muharrir ... 1 Chaprasis ... 2 Spades ... 39 Carts ... 3	5,023 1 9	

APPENDIX J.—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
16	Pilkhua ...	The sweepers clean the roads and streets twice daily, and collect the sweepings in places fixed for the purpose wherefrom it is removed by the contractor to fields. Drains are flushed with water twice daily.	Sweepers ... 10 Bhistis ... 3	458 15 3	
17	Sardhana ...	Sweepers clean the roads and lanes twice daily, and bhistis flush drains. The municipal sweepers collect the rubbish and night soil outside the municipal limits, in places fixed for the purpose.	Jamadar ... 1 Sweepers ... 29 Female sweepers ... 3 Bhistis ... 5 Carts ... 2 Buffalo man ... 1	1,642 0 0	
18	Mowana ...	The streets and lanes are cleaned twice daily by the conservancy sweepers. The sweepings of the town are removed to fixed places, wherefrom they are removed daily by the contractor. The bhistis wash the drains morning and evening.	Jamadar ... 1 Road sweepers ... 7 Latrines " ... 6 Drains " ... 3 Bhistis ... 3	727 14 0	
19	Bulandshahr ...	The city sweepings and night-soil are taken away by means of asses and mules, while the foul water is removed in pakhals.	Men ... 82 Cattle ... 9	3,615 10 0	
20	Anupshahr ...	A staff of sweepers is employed to sweep the roads, &c., and foul water is removed in pakhals.	Men ... 28 Cattle ... 6	1,200 0 0	
21	Khurja ...	Sweepers are employed to sweep the roads, &c., carts being used to carry away the foul water and night-soil.	Men ... 128 Cattle ... 18	5,534 3 5	
22	Sikandarabad ...	Sweepers are employed to sweep the roads and streets, carts being used to carry away the foul water and night-soil.	Men ... 74 Cattle ... 1	2,802 0 3	
23	Koil (Aligarh)...	There are twenty-one public latrines in which dry earth is used and the <i>excreta</i> is removed by the municipal sweepers. House latrine's impurities and sweepings are removed by private sweepers. Street sweepings and the house drainage removed by municipal sweepers.	Superintendent ... 1 Jamadars ... 10 Peons ... 12 Sweepers ... 111 Bhistis ... 12 Pakhalwalas ... 55 Drivers ... 25	12,812 2 6	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
24	Hátbras ...	The conservancy of the town is effected by means of sweepers. There are 12 latrines in this Municipality, viz., five for males and seven for females, and all are in good working order.	Superintendent ... 1 Jamadárs ... 2 Peons ... 6 Sweepers ... 118 Bhistis ... 30	6,632 14 0	
25	Atrauli ...	The conservancy of the town is effected by means of 25 road, 8 latrine, and 6 Pakhal sweepers, 3 filths and urine carts and one refuse cart.	Superintendent ... 1 Jamadár ... 1 Chaprasis ... 3 Sweepers ... 39 Carts ... 4 Beldar ... 1	2,738 7 7	
26	Sikandra Rao ...	The excreta of public latrines is removed by the municipal sweepers. House-sweepings and latrine impurities are removed by private sweepers, street sweepings and house drainage are removed by the sweepers paid by the municipality.	Superintendent ... 1 Jamadár ... 1 Chaprasis ... 2 Sweepers ... 26 Drivers ... 5	1,932 0 2	
27	Muttra ...	Roads and streets are cleaned twice daily. The rubbish is collected at Dalao appointed for the purpose and is carried away along with the night soil to filth pits.	Overseer ... 1 Jamadárs ... 12 Chaprasis ... 5 Sweepers ... 107 Sewage-carts ... 28 Cart for slaughter house ... 1	10,337 0 1	
28	Brindaban ...	The town refuse is removed by private sweepers to filth pits and that of the public latrines by contractors to trenches far from the inhabited parts of the town.	Superintendent ... 1 Muharrir ... 1 Overseer ... 1 Jamadárs ... 3 Chaprasis ... 5 Sweepers ... 20 Carts ... 17	4,905 13 2	
29	Kosī ...	The town refuse is removed by private sweepers to filth pits and that of the public latrines by contractors to trenches far from the inhabited parts of the town, when thoroughly deodorized in these trenches it is sold as manure.	Superintendent ... 1 Jamadárs ... 2 Sweepers ... 29 Miscellaneous charges.	1,829 3 4	
30	Agra ...	The city filth and sweepings are removed by municipal sweepers, and carts; and buried in deep and shallow trenches, from whence it is sold to cultivators.	Sweepers ... 993 Drivers ... 115 Bullocks ... 185	40,064 2 2	
31	Fatehpur-Sikri.	The refuse of the town as in the previous year is removed by private sweepers and conservancy carts to shallow trenched fields and there deposited. Public streets and drains are cleaned by municipal sweepers.	Drivers ... 2 Sweepers ... 18 Bullocks ... 2	1,230 1 7	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.			Remarks.
				Rs.	a.	p.	
32	Firozabad ...	The refuse of the town as in the previous year is removed by private sweepers to shallow trenched fields and there deposited. Public streets and drains are cleaned by the municipal sweepers.	Drivers ... 6 Sweepers ... 40 Bullocks ... 2	3,466	14	6	
33	Fatehgarh cum Farukhabad.	The night soil of private latrines is removed by hereditary sweepers, and sold to cultivators outside the city, while the foul water of cesspools and the sweepings of the roads and streets are carted away by municipal sweepers. The human excreta of public latrines is trenched outside the city and sold to cultivators. Most of the drains are flushed daily.	Men ... 208 Cattle ... 9				
34	Mainpuri ...	Streets are swept and sweepings carried out on donkeys to the places set apart for the purpose. Human excreta is buried in trenches and drains are daily worked by fresh water.	Sweepers ... 75 Buffaloes ... 3				
35	Etawah ...	City sweepings are sold to brick-makers for burning bricks. The night-soil is buried in pits and as much of the manure as possible sold to cultivators.	Inspector ... 1 Jamadars ... 2 Sweepers ... 94 Bhisti ... 1	7,068	10	1	
36	Etah ...	The roads and latrines are kept clean by sweepers employed by the municipality, under the supervision of members. The refuse of the town is sold to a contractor who is held responsible for its daily removal from the town. The night-soil of public and private latrines is collected in pits for removal to fields by the contractor.	Superintendent ... 1 Jamadar ... 1 Peons ... 3 Sweepers ... 41 Bhistis ... 3 Buffalo ... 1				
37	Soron ...	The roads, streets, and latrines are kept clean by municipal sweepers. Night-soil is trenched and sold to cultivators and city sweepings are sold to a contractor, who is responsible for their removal.	Superintendent ... 1 Jamadar ... 1 Peons ... 4 Sweepers ... 34 Bhisti ... 1				
38	Kasganj ...	Night-soil is trenched and when deodorized sold to cultivators. City sweepings are sold to a cultivator who is held responsible for their daily removal from the town.	Superintendent ... 1 Jamadar ... 1 Peons ... 4 Sweepers ... 45 Bhistis ... 2 Buffalo ... 1	2,425	9	3	
39	Marehra ...	The roads and latrines are kept clean by municipal sweepers, under the supervision of the members. The refuse of the town is removed by a contractor.	Superintendent ... 1 Jamadar ... 1 Peons ... 2 Sweepers ... 18 Bhisti ... 1				

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
40	Jalesar ...	The roads, streets, and latrines are kept clean by the sweepers employed by the municipality, under the supervision of the members. Night-soil is trenched.	Superintendent ... 1 Jamadar ... 1 Peons ... 4 Bhisti ... 1 Sweepers ... 33 Buffaloes ... 3 Cart ... 1	1,917 15 11	
		BAREILLY, CITY.			
41	Bareilly ...	Public latrines are cleaned twice a day, night-soil from private houses is collected in iron covered carts at the Dalaoos fixed for the purpose within the city and thence removed to trenching grounds. From the Dalaoos at the outskirts of the city, it is still carried on donkeys in bags. The streets and thoroughfares are cleaned by paid sweepers and the rubbish being collected at certain places is carried to brick kilns.	Men ... 299 Carts ... 34 Cattle ... 50	28,589 1 7	
		CIVIL LINES.			
		Latrines are cleaned twice a day, night-soil is collected in iron receptacles and removed by municipal carts to trenching grounds.	Men ... 41 Carts ... 11 Cattle ... 11		
42	Bijnor ...	Refuse and night-soil of the town are heaped up daily, and removed by the contractors at once. The dirty water of houses and wells accumulated in cisterns is removed through sewage carts daily and thrown outside the municipal limits. The sanitation work is looked after by the conservancy Jamadar, Munsarim, Chairman, Vice-Chairman, and Secretary.	Jamadars ... 2 Sweepers ... 28 Drivers ... 8 Carts ... 10 Tools ... 24 Bhisti ... 1	3,545 3 4	
43	Chandpur ...	Streets, drains, and cisterns of houses are cleaned by sweepers both morning and evening. The sweepings are removed by carts, donkeys, and mules outside the municipal limits.	Sweepers ... 22 Bhisti ... 1 Carts ... 9 Tools and plants ... 6 Phaoras ... 12	1,390 0 0	
44	Dhampur ...	Sweepers clean the roads and streets, and six female sweepers are employed on public latrines.	Sweepers ... 23 Carts ... 3	1,117 10 9	
45	Nagina ...	The refuse and city sweepings are removed by Conservancy carts, to certain spots set apart for the purpose. Dirty water of houses &c, accumulated into cisterns is removed through sewage carts.	Sweepers ... 31 Jamadars ... 3 Carts ... 11 Cartmen ... 11	2,527 5 3	
46	Najibabad ...	The dirty water of cisterns of houses, and wells is removed through sewage carts by sweepers daily. The streets &c., of the town are cleaned by the sweepers employed for the purpose. The sanitation work is looked after by the jamadars both morning and evening.	Jamadars ... 2 Mates ... 2 Sweepers ... 38 Drivers ... 8 Sewage-carts ... 7 Hand-cart ... 1	2,862 9 7	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks
				Rs. a. p.	
47	Budaun ...	The conservancy work of the town is done by the sweepers through the agency of carts and ponies &c. Roads and streets are cleaned twice a day.	Superintendents ... 2 Mates ... 6 Peons ... 6 Mistri ... 1 Bhistis ... 13 Sweepers ... 116 Carts ... 45	11,566 7 6	
48	Bilsi ...	The conservancy work of the town is performed by the sweepers maintained by the municipality, refuse &c., being carried off beyond the municipal limits.	Jamadár ... 1 Sweepers ... 14 Carts ... 2	1,061 8 4	
49	Ujhani ...	Conservancy work of the town is done by the sweepers, refuse &c., being removed outside the municipality by means of conservancy carts.	Jamadár ... 1 Chaprasi ... 1 Sweepers ... 11 Conservancy carts... 2	640 5 5	
50	Sahaswan ...	The conservancy work of the town is done by the sweepers, under the supervision of jamadárs; refuse being removed beyond the limits of the Municipality by means of carts.	Jamadárs ... 2 Chaprasi ... 1 Sweepers ... 39 Carts ... 6	1,751 14 0	
51	Moradabad ...	The city sweepings are disposed of to brick burners but the municipality is about to remove them in its own carts. The filth of the public latrines is removed in conservancy carts and entrenched outside municipal limits, the night-soil of the private houses is carried away by the private sweepers attending them. The night-soil is after deodorisation sold to cultivators. The streets are swept morning and evening and the drains flushed twice a day, for the working of big drains (nālas) flushing tanks have been built in some places.	Superintendent ... 1 Jamadárs ... 2 Moharrir ... 1 Chaprasi ... 14 Sweepers ... 186 Saqqas ... 53 Carpenter ... 1 Rubbish-carts ... 16 Urine Ditto ... 13 Filth Ditto ... 1 Wooden Ditto ... 8 Buffaloes ... 28 Beldars ... 2	16,414 12 4	
52	Chandausi ...	Sweepers, bhisties, barrels, and conservancy carts are employed for the work, night-soil of the public latrines is entrenched beyond the municipal limits and is when in a fit state sold to cultivators. The town sweepings are leased to brick burners and daily removed by them.	Superintendent ... 1 Jamadárs ... 3 Chaprasi ... 3 Bhistis ... 13 Sweepers ... 80	4,666 6 7	
	Amroha ...	Sweepers, bhisties and conservancy carts are employed. The sweepings are partly sold and partly leased to brick burners, they are daily removed to places outside the municipality. The night-soil of the public latrines is entrenched beyond the municipal limits, and is, when in a fit state, sold to cultivators. The private sweepers also bury night-soil away from the municipality and sell it as they like.	Superintendent ... 1 Assistant do. ... 1 Chaprasi ... 10 Bhistis ... 7 Sweepers ... 71	4,873 2 3	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs. a. p.	
54	Sambhal ...	Sweepers, bhisties and carts are employed for conservancy work. The night-soil is buried in trenches beyond the municipal limits and sold as manure. City sweepings are leased to brick burners.	Superintendent ... 1 Jamadars ... 2 Chaprasis ... 7 Bhisties ... 9 Sweepers ... 87 Rubbish carts ... 6 Urine-carts ... 8 Barrel carts ... 2 Chaukidar ... 1	4,569 0 0	
55	Shahjahanpur...	The sweepings of the roads and mohallas are collected at rubbish depôts, which are mostly of masonry, a few being of wood and moveable, and thence carried off by means of 16 dust-carts. Part is being used to fill up a hollow in Bahadurganj, the remainder is sold for use in brick-kilns. As usual night soil of public and private latrines is removed by the municipal and private sweepers in baskets covered with dry earth or ashes, and collected in appointed places in the Mohallas, and thence carried on donkeys in paniers made of sackings.	Patrols ... 2 Jamadar ... 1 Peons ... 5 Carts ... 17 Bhistis ... 22 Sweepers ... 183 Coolies ... 18 Chaukidar ... 1 Bullocks ... 21	13,253 3 2	
56	Tilhar ...	Dry sweepings are collected twice a day by municipal sweepers in appointed places, in the Mohallas, and thence carried on donkeys or carts, partly by contractors to brick-kilns and partly by municipal servants to certain excavations within the town which are being filled up. The night-soil of private houses is removed by the mohalla sweepers, and that of the public latrines by the municipal sweepers to the assigned places outside the town, and there buried in pits and well covered with earth, at the end of the year it is sold to contractors who sell it to the cultivators and brick makers.	Superintendent ... 1 Jamadars ... 2 Bhistis ... 4 Sweepers ... 37 Carts ... 6 Donkeys ... 3	2,629 8 11	
57	Pilibhit ...	The filth from public latrines is removed by means of conservancy carts and after being trenched it is sold to cultivators for agricultural purposes. General rubbish is removed by brick-burners at their own expense. Roads and drains are invariably swept and cleaned twice a day. Sweepers are employed on latrines who look after them from morning to evening.	Men ... 137 Carts ... 18 Cattle ... 18	8,467 5 3	
58	Bisalpur ...	Town sweepings are sold by auction every year, and removed by means of carts and donkeys to the outskirts of the municipality to be used in kilns for burning bricks. Latrine refuse is removed by private sweepers and deposited by them in pits outside the municipal limits. Roads and drains are cleaned and flushed daily by the conservancy establishment.	Men ... 28 Cattle ... 4 Carts ... 4	1,432 3 7	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs. a. p.	
59	Cawnpore ...	Night-soil from the municipality is removed by 133 iron and wooden carts and trenched at Narainpore. The night-soil from the Civil Station is removed departmentally during the night only. The city sweepings are removed by means of carts made of wood. The road and surface drains and sewers are cleaned daily and flushed by hoses from the water works hydrants. There are 21 free latrines kept by the Board and 26 private ones maintained by sweepers who take fees from visitors. There are about 54 pukka dustbins and 46 urinals. Phenyle is used in urinals, sewers and latrines.	Sweepers ... 518 Carts ... 206 Inspectors ... 2 Darogas ... 2 Jamadars ... 13 Bhistis ... 59 Turncocks ... 21 Labourers ... 51 Bullocks ... 2 pairs.	53,339 7 11	
60	Fatehpur ...	The city sweepings and filth are removed by the municipal sweepers, and carts, and buried in trenches in an enclosure outside of the municipal limits.	Darogha ... 1 Jamadar ... 1 Chaprasi ... 1 Mate ... 1 Sweepers ... 55 Cattle ... 14 Carts etc. ... 20	3,445 0 0	
61	Banda ...	Roads and streets are cleaned daily, and sweepings removed by carts to brick-kilns. The night-soil from public latrines is trenched in the nazul land away from the abadi. The deposit of private latrines is removed by baskets to the nearest trenches.	Jamadar ... 1 Lance Jamadars, ... 2 Sweepers ... 77 Cartmen ... 26 Beldars ... 7	5,464 1 7	
62	Allahabad ...	The roads are cleaned twice daily. The rubbish is collected in dustbins, and carted by the Government Grass Farm people to whom it has been sold. Drains are flushed and swept daily. The night-soil from private latrines is carried to the municipal latrines, and there placed in Messrs. Crowley & Co.'s patent carts till it is removed, which is done twice daily. The night-soil is trenched partly at the Sewage Farm lands and partly on the Government Grass Farm lands. A resident mehtar and mehtrani live in quarters especially built for them at each latrine.	Inspectors ... 6 Jamadars ... 18 Mates ... 6 Peons ... 10 Sweepers ... 495 Bhistis ... 19 Beldars ... 32 Night-soil carts ... 131 Rubbish and sewage-carts. ... 189 Bucket-men ... 37	61,982 0 0	
63	Jhansi ...	Drains, urinals, streets, bazaar roads, and lanes, are cleaned by municipal sweepers, under the supervision of chaprasis, darogahs and the sanitary inspector. Latrines are cleaned twice a day, night-soil from latrines is removed by municipal carts, and that from private houses is removed by private sweepers and carried to trenching fields, from whence it is sold to cultivators.	European Inspector ... 1 Darogahs ... 2 Chaprasis ... 8 Sweepers ... 117 Carts ... 43 Bhistis ... 5 Sweepers at slaughter-houses etc. ... 5	13,839 12 3	
64	Mau Ranipur ...	The town is cleaned by sweepers, and filth removed by conservancy-carts, and deposited in pits from where it is sold to cultivators.	Jamadar ... 1 Naib jamadar ... 1 Sweepers ... 30 Drivers ... 15 Carts ... 15	2,476 14 2	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
65	Orai ...	Sweepings and refuse are taken away on carts and foul water is removed in sewage-carts.	Jamadar ... 1 Sweepers ... 14 Conservancy-carts, 7 Sewage-carts ... 3 Hand-carts ... 2 Bullocks ... 10 Drivers ... 10	1,678 0 0	
66	Kalpi ...	Sweepings of the town are removed in rubbish carts by sweepers and collected outside the municipal limits for sale. The ordure is carried by private sweepers and trenched outside the inhabited area by the sweepers employed for the purpose. Public drains are cleaned only by means of sweeping.	Jamadar ... 1 Sweepers ... 38	1,735 13 9	
67	Kunch ...	Houses are cleaned and the refuse is removed to dustbins which were constructed during the year. Public roads and streets are cleaned twice daily by the sweepers employed by the municipality. Rubbish is taken away on carts and foul water of cess-pools is removed on sewage carts. Night-soil is taken away and buried properly in trenches dug outside the town. A superintendent and a jamadar supervise the conservancy arrangements.	Jamadar ... 1 Peon ... 1 Sweepers ... 24	1,760 5 2	
68	Lalitpur ...	The sweepers cart off sweepings daily and they keep the streets and lanes clean.	Superintendent ... 1 Jamadar ... 1 Sweepers ... 39	2,295 14 6	
69	Benares ...	City sweepings are removed in rubbish carts, and refuse of latrines in Messrs. Crowley's patent night-soil carts.	Health Officer ... 1 Conservancy Inspectors ... 8 Daroga ... 1 Jamadars ... 6 Sweepers ... 451 Bhistis ... 43 Cart-drivers ... 125 Coolies ... 58 Domras ... 12 Beldars ... 183 Mistries ... 4 Nalband ... 1	78,843 8 3	
70	Mirzapur ...	The roads and streets are swept by sweepers, and the sweepings deposited at small distances on road-sides. The sweepings of houses also are deposited on road-sides early in the morning. All these sweepings are removed by carts and thrown into hollows outside the town at Sarabpur and Nuriti Tolah. The surface drains of important roads are washed daily by sweepers and bhistis, while those of less frequented streets are washed weekly and every fourth day. The small underground drains are cleaned by beldars, and the filth which is taken out from them is carried away by carts and thrown with the sweepings into hollows.	Inspector ... 1 Sweepers ... 259 Cattle ... 33 Carts ... 79 Drivers ... 29 Bhistis ... 23 Beldars ... 18 Mates ... 10 Chaprasis ... 6 Jamadar ... 1 Cattle-keeper ... 1 Domras ... 2 Chaukidar ... 1	17,736 11 3	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
71	Chunar ...	There is no system of flushing the drains. Persons of the better class keep private sweepers, who convey the night-soil from their houses outside the municipal limits. Night-soil carts are used only for public latrines.	Superintendent ... 1 Dafadár ... 1 Drivers ... 4 Sweepers ... 22 Bhisti ... 1 Buffaloes ... 5 Carts ... 5 Domra ... 1	16,640 0 11	
72	Jaunpur ...	The pucca roads are all cleaned every morning, between the hours of 3-30 and 6, streets and bye-lanes in the afternoon. Latrines are kept clean at all hours. The night-soil collected from these latrines is removed daily in iron air-tight carts to the fields of the contractor for manuring purposes, but the filth of certain latrines where the carts cannot go is buried in pits close to the latrines and subsequently removed when deodorized by lime. There are 22 latrines and 5 urinals in the Municipality, dry earth is used as a deodorizer, disinfecting powder is also used. These latrines and urinals are also washed with water periodically. City sweepings are removed to isolated places in hand and bullock-carts and sold annually to cultivators by the Conservancy Inspector. There is no general system of drainage in this Municipality, the drains are flushed with water and kept thoroughly clean, houses have cess pools which the owners themselves get cleaned.	Inspector ... 1 Dafadar ... 1 Chaprasis ... 6 Bhistis ... 6 Beldar ... 1 Sweepers ... 112 Bullocks ... 9 Buffaloes ... 12 Carts small ... 6 " large ... 7 " night-soil ... 9 " urine ... 7 Phaoras ... 5 Baskets ... 100 Scrapers ... 16	7,010 5 9	
73	Ghāzipur ...	The metalled roads are cleaned every day early in the morning, streets and lanes are also cleaned in the day time. Latrines are cleaned every day. The night-soil and city sweepings are daily removed by means of donkeys and sold to cultivators under the direct management and supervision of the Superintendent, Octroi. The conservancy Daroga daily goes round and inspects the latrines. Urine is removed by iron carts. The drains are cleaned by sweepers and one or two flushed by bhistis.	Darogah ... 1 Peons ... 4 Sweepers ... 137 Bhistis ... 5 Doms ... 2 Beldars ... 2 Gwala ... 1 Carts ... 21 Bullocks ... 14	8,636 6 6	
74	Ballia ...	By retaining a sufficient number of sweepers to clean the roads and latrines, under the supervision of a Daroga, whose duty is to supervise generally all that concerns conservancy. By having a sufficient number of latrines improved by the use of disinfecting powder and sulphur. By cleansing wells regularly. By making necessary arrangements for the removal of dirt and night-soil.	Daroga ... 1 Chaprasi ... 1 Sweepers ... 31	1,577 8 10	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
75	Gorakhpur ...	There are 23 public latrines and two slaughter-houses, which are cleaned twice daily. The soil from the former and the refuse from the latter are carried beyond the limits of the city in air-tight soil carts, and there earthed up in trenches and disposed of as manure, when suitable for the purpose. Private latrines are cleaned by private sweepers, who carry the soil to the depôts in the city. If the soil is taken to the municipal latrines, it is removed by the municipal carts. The roads, lanes, and squares are swept every morning, and the sweepings deposited on the roadside, and a little later on carried away in rubbish carts to the various depôts for the purpose.	Inspectors ... 2 Muharrir ... 1 Jamadars ... 8 Beldars ... 10 Mate ... 1 Mehtars ... 82 Mehtranis ... 63 Bhistis ... 3 Drivers ... 36 Buffaloes ... 36 Carts ... 64	13,024 4 11	
76	Azamgarh ...	Some sweepers sweep the roads of the city every morning, all the drains are washed once a day, some in the morning, some in the evening. Three Crowley's iron carts were purchased to remove the night-soil which is sold to contractors who use it for kiln purposes as well as for manuring.	Jamadars ... 4 Bhistis ... 14 Sweepers ... 52 Drivers ... 20	4,520 6 0	
77	Almora ...	The town is divided up between the municipal sweepers, a certain number of whom are told off for mohalla work and private latrines, and the rest for public latrines. The sweepings are carried on men's heads outside the town and are burnt. Night-soil is trenched in fields two or three hundred yards below the town at a spot where the natural drainage of the Almora hills cannot be contaminated. The soil is conveyed to the trenches, in closed iron buckets and carried on sweeper's heads.	Dafadar ... 1 Jamadar ... 1 Sweepers ... 41 Bhistis ... 2 Coolies ... 2 Mason ... 1	2,922 0 0	

APPENDIX J.—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
				Rs. a. p.	
78	Naini Tal ...	The settlement is sub-divided into four circles, under an European Sanitary Superintendent with four native Sub-Inspectors, and an efficient staff of sweepers who have control of the entire conservancy arrangements. The Bazaars are worked under the same supervision but by a separate staff of sweepers. These men clean the bazaar and remove the filth to the pail depôt on the main sewer line. The roads and drains are cleaned by a staff of road sweepers. The conservancy of houses outside the bazaars is carried out by sweeper contractors who make their own arrangements for the removal of night-soil and for keeping the latrines belonging to private houses clean under the supervision of the Sanitary Superintendent and Sub-Inspectors of circles. All night-soil from public and private latrines is removed in air tight pails, that from bazaars, and houses within a prescribed area is taken to pails depôts, and outside this area, to pits specially dug for the purpose, outside the watershed of the settlement. The fluids are trenced on the several estates as it is not possible to carry them away in the same way, and to the same places as is done with the solids. The refuse of the upper bazaar is carted down the cartroad for over a mile and thrown down a ravine at a cost of about Rs. 60 per month. The dry litter is burnt in a kiln. The refuse from the lower bazâr is thrown over a cliff face into the bed of the Ballia ravine. The refuse and litter on private estates, except hotels and a few houses and shops on the mall are trenced and burnt. Those from the latter are carted to the same place as the upper bazaar rubbish, and treated in a similar manner.	Sub-Inspectors ... 4 Jamadâr ... 1 Sweeper jamadârs, 4 Contractors ... 9 Sweepers ... 161	18,635 7 10	
79	Kashipur ...	The town refuse is all sold by contract. Both sweepings and night-soil are removed twice daily to a distance from the town.	Daroga ... 1 Jamadârs ... 3 Bhistis ... 5 Sweepers ... 30	1,848 13 10	
80	Lucknow ...	Roads are cleaned daily, both morning and evening. At noon kacha lanes are cleaned periodically. The rubbish is collected at rubbish depôts appointed for the purposes and is carried away either by grain parchers or trenced. Roadside drains are cleaned immediately after the roads have been swept. The main drains are then flushed by a separate establishment between 8 A.M., and 12 noon. Resident sweepers keep the public latrines clean at all hours. The filth collected from these latrines is stored at the filth depôts, where private sweepers also collect the filth from their respective muhallas. The filth from these depôts is carried away by conservancy carts to the trencing grounds or cultivators' fields between 7 A.M. and 4 P.M. after which no private	Darogas ... 2 Jamadars ... 24 Drivers ... 122 Sweepers ... 736 Beldars ... 40 Bhistis ... 107 For cleaning drains, 16 For cleaning house, 37 Miscellaneous	75,485 0 0	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
		sweeper is permitted to deposit filth at the public depôts; and the filth collected at the public latrines after 4 P.M. is kept at the filth sheds attached to the latrine carefully covered up with a thick layer of earth. The night-soil from the Civil lines is removed by conservancy carts at night between 9 P.M. and 4 A.M. The trenches are two feet deep, and kept covered with a thick layer of earth.			
81	Unao ...	Road sweepings, latrine sweeping, removal of refuse, and burning of night-soil.	Dafadár ... 1 Drivers ... 6 Beldárs ... 3 Sweepers ... 31 Bullocks ... 6 Carts ... 8	1,775 0 0	
82	Rae Bareli ...	The roads and lanes are swept by a regular establishment of sweepers. Pakka drains are daily washed by sweepers and bhisties, rank vegetation is cleaned by daily labour.	Inspector ... 1 Jamadárs ... 2 Cartman ... 1 Herdsman ... 1 Bhistis ... 4 Beldárs ... 4 Sweepers ... 80 Cattle ... 13 Carts ... 14	5,252 0 0	
83	Sitápur ...	The night-soil of latrines and houses is trenched in fields outside the towns. Sweepings are collected at different places fixed for them and sold generally by auction. The receptacles for filth water attached to houses are cleaned every day.	Jamadár ... 1 Chaprásis ... 3 Beldárs ... 8 Sweepers ... 64 Bhistis ... 5 Drivers ... 21 Mális ... 4 Herdsman ... 1 Carts ... 21 Bullocks ... 14 Buffaloes ... 18	7,353 15 3	
84	Khairabad ...	The night-soil is trenched near the latrines at a considerable distance from the town. The dirty water from houses is collected in receptacles which are cleaned every day. The city sweepings are collected at places fixed for the purpose, and are generally sold by auction.	Chaprásis ... 3 Beldárs ... 3 Sweepers ... 21 Drivers ... 4 Carts ... 4 Buffaloes ... 4	1,436 4 0	
85	Hardoi ...	Refuse of public and private latrines is entrenched in places far from inhabited portions of the municipality, and these places are cropped. The refuse water of the houses in general is removed in carts made for the purpose by the municipality.	Jamadár ... 1 Sweepers ... 64 Beldárs ... 4 Water-carrier ... 1 Carts ... 6	3,606 4 0	

APPENDIX J.—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
86	Shahabad ...	Sweepings are removed in carts. In places where carts cannot go donkeys are employed for the removal of sweepings. Night-soil of public and private latrines is converted into manure and sold.	Jamadár ... 1 Sweepers ... 32 Do. female ... 1 Supervisor ... 1 Moharrirs ... 2 Donkeys ... 3 Carts ... 6 Buffaloes ... 6	2,717 12 0	
87	Sandila ...	Latrine impurities are removed beyond the limits of the town, and are trenched in the fields occupied by the municipality. Town sweepings are first collected in various walled enclosures, and thence carted away to lime and brick-kilns, where they are burnt.	Jamadár ... 1 Peon ... 1 Sweepers ... 31 Carts ... 8 Buffaloes ... 8 Ass ... 1	1,563 10 7	
88	Sandi ...	Twelve sweepers daily clean roads. There are five latrines, at each of which are employed one male and one female sweeper, sweepings and manure are removed to places at a distance from the abadi, by means of carts, and are sold there. There is a cart for removing dirty water.	Jamadár ... 1 Sweepers ... 22 Do. (females) ... 5 Carts ... 6 Buffaloes ... 5	1,105 15 3	
89	Piháni ...	There are kachha drains along the roads and in the bazaar there are pakka drains. The rain water runs off through them, and is collected in the tanks lying within municipal limits. Roads are daily cleaned by sweepers, refuse and rubbish are deposited and sold in places fixed by the Board outside the abadi.	Jamadár ... 1 Sweepers ... 16 Buffaloes ... 4 Asses ... 6 Carts ... 2	771 9 6	
90	Lakhimpur ...	Road sweepings are removed by carts, and used for filling up excavations. In latrines the dry earth system is in force. Night-soil is collected in air-tight receptacles, which are removed on wheels to a site west of the town, where the filth is buried in shallow trenches, and land is afterwards cultivated. It is trenched near some of the latrines.	Jamadár ... 1 Sweepers ... 23 Do. females ... 4 Drivers ... 4 Beldárs ... 2 Buffaloes ... 4 Carts ... 4 Buckets ... 3	2,021 11 5	
91	Muhamdi ...	Road sweepings removed by carts. Night-soil is buried in trenches to the north of town, and then sold.	Sweepers ... 8 Cartmen ... 1 Carts ... 2	526 0 0	
92	Fyzabad ...	The filth from some of the latrines is removed to trenches in the near neighbourhood, while from the remaining latrines it is taken in carts outside the town and buried in trenches. When sufficiently deodorized, this manure is sold to cultivators. The street sweepings are collected at rubbish depôts and sold to brick-makers, &c. The roads and lanes are swept and the road side masonry drains are flushed daily.	Inspectors ... 3 Clerks ... 2 Peon ... 1 Jamadárs ... 9 Sweepers ... 200 Drivers ... 41 Herdsmen ... 2 Beldárs ... 10 Bullocks ... 19 Carts ... 46 Slaughter-house establishment ... 4	14,744 11 10	

APPENDIX J—(continued).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost,	Remarks.
				Rs. a. p.	
93	Tánda ...	The <i>excreta</i> of some of the latrines is removed to the trenches adjacent to the latrines, and where there is no repository it is removed by carts outside the city and buried in six feet deep trenches, whence it is sold to cultivators. The deposits of private latrines are carried in baskets to the remotest trenches by the sweepers employed by the owners of the houses. City sweepings are collected in dust-bins and sold when turned into manure.	Daroga ... 1 Jamadárs ... 2 Sweepers ... 51 Cartmen ... 6 Beldárs ... 2 Bullocks ... 6 Carts ... 6 Gardener ... 1	2,493 1 4	
94	Gonda ...	Streets and lanes are cleaned twice a day by sweepers and sweepings removed to trenches. The drains are flushed by bhistis and washed by sweepers, principal roads are watered every morning and evening during summer by means of water carts. If there is any outbreak of cholera, permanganate of potash is put into wells, near where cases of cholera occur.	Jamadár ... 1 Dafadárs ... 2 Bhistis ... 3 Sweepers ... 78 Beldár ... 1 Buffaloes ... 10 Carts ... 15 Latrines ... 19 Urinals ... 12 Dust-bins ... 27	4,427 10 3	
95	Nawábganj ...	The roads and streets are daily cleaned by sweepers. There are 8 latrines, four for males and four for females, besides one in the sarai.	Sweepers ... 24 Jamadár ... 1 Miscellaneous ... 1	1,076 13 3	
96	Utraula ...	The streets, latrines and ground round the wells are cleaned daily both morning and evening by the sweepers.	Sweepers ... 15 Jamadár ... 1 Miscellaneous ... 1	624 1 3	
97	Balrámpur ...	Dry earth system and burial of night-soil in trenches dug on latrine grounds. No of latrines— Pacca ... 5 Kachcha ... 2 Iron ... 3	Jamadár ... 1 Sweepers ... 29 Peon ... 1	1,165 8 0	
98	Bahraich ...	Night-soil removed and trenched in shallow trenches and filled with dry earth from above. Sweepings also removed outside the town. Drains in the town flushed.	Jamadars and dafadars ... 3 Sweepers ... 67 Drivers ... 13 Beldárs ... 5 Buffaloes ... 13 Carts ... 16 Bhistis ... 2 Coolies ... 2 Bullocks ... 3 Pumps ... 2 Latrines and Urinals ... 29 Rubbish receptacles ... 22	4,414 12 9	

APPENDIX J—(concluded).

Serial number of Municipality.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and plant.	Cost.	Remarks.
				Rs. a. p.	
99	Nánpara ...	The town refuse is collected in rubbish depôts and is bought either by brick makers or by other private persons to fill up pits with. The night soil is regularly removed, and trenched outside the town.	Men ... 43 Cattle ... 8 Carts ... 8	1,730 15 0	
100	Bhinga ...	Daily cleaning and sweepings of the town by sweepers and removing the sweepings by carts and general supervision by a Jamadár and members.	Jamadár ... 1 Sweepers ... 14 Drivers ... 2 Buffaloes ... 2	719 14 3	
101	Sultánpur ...	Conservancy is carried out by means of removal of the dirty refuse rubbish and liquid filthy matter by means of carts provided for that purpose or otherwise, the first is trenched and turned into manure.	Men ... 48 Bullocks ... 5 Water-carts ... 3 Refuse-carts ...	2,426 11 1	
102	Bela (Partágarh).	By sweepers and conservancy carts drawn by sweepers, buffaloes, and bullocks.	Jamadár ... 1 Sweepers ... 21 Female sweepers ... 3 Carts ... 11 Bhisti ... 1	1,698 14 2	
103	Nawábganj (Bara Banki).	The system of dry earth is observed in public latrines. The night-soil is at first collected in receptacles attached to latrines, whence it is daily carted to the trenching places, and buried, and dug out again. Similarly the house refuse and city sweepings are daily removed from dust-bins by carts, and collected at some different places fixed for this purpose. The contractors then receive the night-soil and kura thus collected and sell it paying Rs. 1,000 a year to the municipality for the contract. This system was introduced this year only.	Jamadár ... 1 Naib jamadar ... 1 Sweepers ... 62 Drivers ... 16 Bhistis ... 8 Pump-drivers ... 4 Carts ... 16 Cattle ... 16 Cartmen ... 2	5,259 0 0	
			Total cost... { 1895-96 1894-95	7,88,179 8 4 7,80,020 12 2	

APPENDIX K.

Statement showing the number of Schools in the Municipalities of the North-Western Provinces and Oudh, managed or aided by Municipal Boards, the number of pupils and the Municipal contribution paid during the year 1395-96.

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
1	Dehra	...	...	30	
2	Mussoorie	3	379	300	A High school, a Middle and a Primary school.
3	Saharanpur...	7	253	604	Two High schools, two Upper Primary and five Lower Primary schools.
4	Hardwar Union	3	322	521	One High school, one Middle Vernacular for boys and one Lower Primary school for girls.
5	Deoband	3	302	1,309	One High school, one Middle Vernacular and one Upper Primary school.
6	Rurki	2	307	665	One High school and one Middle school.
7	Muzaffarnagar	2	229	540	One High school and one Lower Primary.
8	Kandhla	2	51	708	One High school and one Middle. The latter is managed by the Municipality.
9	Kairana	2	40	554	Ditto ditto ditto.
10	Meerut	6	764	7,291	Two High schools, three Upper Primary schools for boys and one Lower Primary school for girls, of these one High school and one Upper Primary school are managed by the Municipality.
11	Ghaziabad	2	220	456	One Middle school and one Lower Primary school.
12	Baraut	1	16	467	An Anglo-Vernacular Upper Primary school managed by the Municipality.
13	Baghpat	2	41	556	One Anglo-Vernacular Upper Primary school and one Lower Primary Deva Nagri.
14	Hapur	2	124	3,836	One Middle school and one Lower Primary school. Rs. 2,100 were paid to the District Board as compensation for the Tahsili School building made over to the Municipality for the use of the Anglo-Vernacular School.
15	Pilkhua	1	29	142	A Lower Primary school.
16	Sardhana	1	50	508	An Upper Primary school.
17	Mowana	1	32	264	A Lower Primary school.
18	Bulandshahr	3	352	902	One High school and one Middle school for boys and a Lower Primary school for girls.
19	Anupshahr	3	216	546	One High school, one Middle Vernacular school and one Lower Primary.
20	Khurja	3	396	1,044	One High school, one Middle Vernacular school and one Middle English school.
21	Sikandrabad	3	405	657	Ditto ditto ditto.
22	Koil (Aligarh)	5	918	3,495	One High school and three Lower Primary schools.
23	Hathras	2	224	2,739	One English Middle school and one Upper Primary.
24	Atrauli	1	61	556	A Middle Vernacular school.
25	Sikandra Rao	1	54	463	An Upper Primary school.
26	Muttra	4	512	2,156	One High school, one Middle Vernacular, one Lower Primary and one Halkabandi school.
27	Brindaban	1	63	1,156	English Middle school.

APPENDIX K—(continued).

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid. Rs.	Remarks.
28	Kosi	1	77	85	Middle Vernacular school.
29	Agra	13	1,839	5,384	Four Secondary schools, one Upper Primary school, one Lower Primary school and seven Lower Zenana schools.
30	Firozabad	1	125	712	A Middle school.
31	Farukhabad cum Fatehgarh.	3	337	1,400	One High school, one Middle school and one Lower Primary school.
32	Mainpuri	2	57	315	One Lower Primary school for boys and an Upper Primary school for girls.
33	Etawah	4	423	1,047	One Middle Vernacular school, one Upper and one Lower Primary school for boys and a Lower Primary school for girls.
34	Etah	2	269	472	One Middle Vernacular school and one Lower Primary school.
35	Soron	2	161	384	An Upper Primary school for boys and a Lower Primary school for girls.
36	Kasganj	4	222	1,004	One English Middle and one Upper Primary for boys and one High school and one Upper Primary for girls.
37	Jalesar	2	191	222	One English Middle school and one Lower Primary school.
38	Bareilly	10.	967	7,845	A College, five Middle schools, two Upper Primary schools and two Lower Primary schools.
39	Bijnor	2	423	180	Two Middle schools.
40	Chandpur	3	828	192	A College and two Middle schools.
41	Dhampur	3	308	288	Three Middle schools.
42	Nagina	2	322	200	Two Middle schools.
43	Najibabad	2	151	892	Ditto.
44	Budaun	10	657	1,945	Three Middle schools and two Lower Primary free schools for boys and five Lower Primary schools for girls.
45	Bilsi	1	48	92	An Upper Primary school.
46	Ujhani	2	339	173	Two Middle schools.
47	Sahaswan	3	340	610	One Middle school, one Upper Primary English school and one free school.
48	Moradabad	8	848	1,844	Two Middle schools, two Upper Primary schools for boys and two for girls, and two special schools.
49	Chandausi	1	86	4,302	A Middle school.
50	Amroha	2		3,784	An English High school, and a Lower Primary Free school.
51	Sambhal	3	179	1,531	A Middle school, a Lower Primary school and an Upper Primary school.
52	Shahjahanpur	7	781	3,292	Two Middle schools, four Lower Primary schools and one special school.

APPENDIX K—(continued).

Serial number of Municipa- lity	Name of Municipality.	Number of schools.	Number of pupils at the close of the year.	Annual Muni- cipal aid.	Remarks.
				Rs.	
53	Tilbar ...	2	234	492	One Middle Vernacular school and a special school.
54	Pilibhit ...	2	294	6,060	A Middle English school and a Middle Vernacular school.
55	Bisalpur ...	1	154	222	A Middle Vernacular school.
56	Cawnpore ...	7	576	1,378	One High school and six Upper and Lower Primary schools.
57	Fatehpur ...	1	134	600	An English High school.
58	Bānda ...	5	233	711	One High school, three Upper Primary schools and one Sanskrit school.
59	Allahabad ...	17	1,268	4,905	Three Middle schools for boys, one for girls, and six Upper and seven Lower Primary schools.
60	Jhānsi ...	4	502	1,550	One High school, one school for boys, one for girls and one special school.
61	Mau Ranipur ...	2	50	277	Two Upper Primary schools.
62	Lalitpur ...	1	117	717	An Upper Primary school.
63	Orai ...	2	149	605	An English High school and an Upper Primary school.
64	Kalpi ...	1	66	1,125	A Middle Vernacular school.
65	Kunch ...	3	101	1,873	One Middle school and two Lower Primary schools.
66	Benares ...	21	1,195	3,087	Two Middle schools, eight Upper Primary and seven Lower Primary schools for boys, and four Lower Primary schools for girls.
67	Mirzapur ...	6	120	743	All Lower Primary schools.
68	Jaunpur ...	3	607	2,239	Two High schools, and one Middle Vernacular school.
69	Ghāzipur ...	6	1,041	1,704	Three Upper Primary schools for boys and three Middle schools for girls.
70	Ballia ...	2	277	600	One High school, and one Middle Vernacular school.
71	Gorakhpur ...	12	855	6,986	One High school, one Middle English school one Middle Vernacular school, eight Lower Primary for boys and one for girls.
72	Azamgarh ...	4	454	540	Two Middle schools for girls and one Middle Vernacular school and one Lower Primary school for girls.
73	Almora ...	1	252	72	A High English Mission school.
74	Naini Tal ...	1	123	150	Municipal grant to English Middle A. M. E. M. school.

APPENDIX K—(concluded).

Serial number of Municipality.	Name of Municipality.	Number of schools.	Number of pupils at close of the year.	Annual Municipal aid.	Remarks.
				Rs.	
75	Kashipur ...	1	70	802	An Upper Primary school.
76	Lucknow ...	19	1,400	15,031	One High school, one Middle English and one Middle Vernacular school for boys, one Middle Vernacular school for girls, four Upper and one Lower Primary schools for boys and ten Lower Primary schools for girls.
77	Unao ...	1	61	60	City Branch school.
78	Rae Bareilly ...	3	192	435	Two Upper Primary schools and one Technical school.
79	Sitapur ...	2	190	312	Two Lower Primary schools.
80	Khairabad ...	1	72	60	A Middle English school.
81	Hardoi ...	2	165	84	One Upper Primary and one Lower Primary School.
82	Sandila ...	2	234	720	One English Middle and one Middle Vernacular School.
83	Pihani ...	2	177	1,038	One Middle Vernacular school for boys and one Upper Primary school for girls.
84	Lakhimpur ...	1	105	220	A Primary school.
85	Fyzabad ...	5	890	2,177	One High school, Two Middle English schools four Lower Primary schools and one Upper Primary school for girls.
86	Tanda ...	2	139	795	A Middle English and a Middle Vernacular school.
87	Gonda ...	3	292	613	A High school for girls and two Lower Primary schools for boys.
88	Bahraich ...	4	285	480	A Middle Vernacular school for girls and three Lower Primary schools for boys.
89	Sultānpur ...	2	234	360	A High and a Lower Primary school.
90	Bela (Partābgarh) ...	2	71	276	A Lower Primary school for boys and another for girls.
91	Nawabganj (Bara Banki),	3	238	256	A High school and two Lower Primary schools.
Total { 1895-96 ...		318	30,076	1,30,875	
{ 1894-95 ...		316	33,624	1,29,450	

APPENDIX L.

Statement of loans made by Government to Municipalities in the North-Western Provinces and Oudh, for the year ending 31st March 1896.

Serial number.	Name of Municipality.	Amount of loan sanctioned.	Rate of interest per cent.	Date of order authorizing the loan.	Balance at close of previous year.	Amount advanced during the year, 1895-96.	Total.	Amount repaid during the year, 1895-96.	Balance of loan at close of the year.	Amount of interest realized and credited to revenue.	Amount of interest unpaid.
		Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Dehra ...	91,000	4 %	G. O. No. ¹³³⁴ XI-227, dated 9th May 1895,	...	91,000	91,000	...	91,000	1,044	...
2	Mussorie ...	36,000	4½%	11th March 1892	35,422	...	35,422	609	34,813	1,589	...
		10,000	4½%	16th April 1895	...	10,000	10,000	...	10,000	...	...
		40,000	4 %	17th January 1896	...	28,000	28,000	...	28,000	...	...
4	Meerut ...	7,50,000	4 %	6th July 1895	...	6,50,000	6,50,000	...	6,50,000	10,712	...
5	Agra ...	13,24,558	4 & 4½%	27th March 1894	12,81,984	19,000	13,00,984	25,905	12,75,079	51,598	...
6	Kasganj ...	12,000	4½%	28th January 1895	12,000	...	12,000	195	11,805	536	...
7	Barilly ...	13,500	4½%	20th January 1893	9,994	...	9,994	2,301	7,693	422	86
8	Cawnpore ...	14,50,000	4 %	30th June 1892	14,47,189	...	14,47,189	25,426	14,21,763	58,089	...

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APPENDIX M.

Statement of loans raised outside Government account, accounted up to 31st March 1896.

Serial number.	Name of Municipality.	Amount of loan.	Interest.	Date of order.	Balance at close of previous year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of year.	Amount of interest paid.	Amount of interest unpaid.
		Rs.	Rs. Per cent.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Dehra	12,000	7	G. G. O. Finance No. 2091, dated 22nd July 1896.	5,000	...	5,000	5,000	...	630	317
2	Mussoorie	15,000	7	2nd October 1887	8,000	...	8,000	1,000	7,000	560	...
		10,000	6	19th March 1891	7,000	...	7,000	1,000	6,000	390	...
3	Shahjahanpur...	20,000	4½	24th January 1894	13,025	...	13,025	1,870	11,155	565	...
				Total	33,025	...	33,025	8,870	24,155	2,145	317

APPENDIX N.

Statement showing the result of vaccine operations carried on during the year 1895-96 in the Municipalities of the North-Western Provinces and Oudh.

Serial number of municipality.	Name of municipality.	Number of vaccinators employed.	Total number of vaccinations.	Primary vaccinations successful.		Cost incurred by the municipality.	Remarks.
				Total of all ages.	Under one year.		
						Rs.	
1	Dehra ...	1	754	701	530	164	
2	Mussooree ...	1	256	214	94	150	
3	Hardwár Union ...	1	946	929	718	127	
4	Saháranpur ...	2	2,168	1,950	1,533	269	
5	Deoband ...	1	730	714	526	130	
6	Roorkee ...	1	445	419	285	133	
7	Muzaffarnagar ...	1	777	742	589	174	
8	Kandhla ...	1	637	590	398	148	
9	Kairana ...	1	1,142	1,032	731	202	
10	Meerut ...	2	3,033	2,775	2,114	334	
11	Gházíabad ...	1	454	432	350	144	
12	Sháhdera ...	1	269	253	217	101	
13	Baraut ...	1	288	273	242	120	
14	Baghpat ...	1	136	128	121	119	
15	Hapur ...	1	830	824	662	199	
16	Pilkhwa ...	1	298	286	268	125	
17	Sardhana ...	1	470	446	421	97	
18	Mowana ...	1	393	378	308	125	
19	Bulandshahr ...	1	790	763	669	191	
20	Anúpsahr ...	1	401	401	337	149	
21	Khurja ...	1	1,103	1,027	617	131	
22	Sikandarabad ...	1	802	749	704	123	
23	Koíl (Aligarh) ...	2	2,890	2,734	1,598	274	
24	Háthras ...	1	1,411	1,320	968	275	
25	Atrauli ...	1	753	711	557	203	
26	Sikandra Rao ...	1	550	544	379	170	
27	Muttra ...	2	2,929	2,135	1,933	307	
28	Prindaban ...	1	824	755	648	161	
29	Kosi ...	1	358	328	299	123	
30	Agra ...	5	5,754	5,158	4,152	816	
31	Fatehpur-Sikri ...	1	949	912	291	177	
32	Firozabad ...	1	722	692	551	226	
33	Fatehgarh cum Farukhabad.	2	2,505	2,292	1,365	305	
34	Mainpuri ...	1	646	621	411	152	
35	Etáwah ...	2	1,690	1,575	1,485	258	
36	Etah ...	1	652	308	212	172	
37	Soron ...	1	462	439	386	127	

APPENDIX N—(continued).

Serial number of municipality.	Name of municipality.			Number of vaccinators employed.	Total number of vaccinations.	Primary vaccinations successful.		Cost incurred by the municipality.	Remarks.
						Total of all ages.	Under one year.		
								Rs.	
38	Kasganj ...	...	...	1	725	673	612	143	
39	Marehra ...	...	...	1	350	339	328	127	
40	Jalesar ...	...	...	1	738	697	540	132	
41	Bareilly ...	...	...	3	3,254	2,879	1,662	547	
42	Bijnor ...	...	...	1	806	749	652	155	
43	Chāndpur ...	...	...	1	562	541	501	98	
44	Dhāmpur ...	...	...	1	279	239	151	132	
45	Nagina ...	...	...	1	831	768	633	192	
46	Najibabad ...	...	...	1	1,080	932	621	137	
47	Budaun ...	...	...	1	1,431	1,266	963	310	
48	Bilsi ...	...	...	1	266	235	222	105	
49	Ujhani ...	...	...	1	271	223	161	127	
50	Sahaswan ...	...	...	1	1,286	901	381	180	
51	Moradabad ...	...	...	3	2,809	2,689	2,439	483	
52	Chandausi ...	...	...	2	1,118	1,090	843	281	
53	Amroha ...	...	...	2	1,320	1,259	1,025	292	
54	Sambhal ...	...	...	1	1,672	1,538	1,509	245	
55	Shāhjahānpur ...	...	...	3	3,323	2,836	1,860	448	
56	Tilhar ...	...	...	1	971	949	701	184	
57	Pilibhīt ...	...	...	1	1,591	1,406	962	293	
58	Bisalpur ...	...	...	1	426	387	347	159	
59	Cawnpore ...	...	...	3	7,116	5,357	2,783	702	
60	Fatehpur ...	...	...	1	842	743	645	190	
61	Bānda ...	...	...	1	775	752	394	360	
62	Allahabad ...	...	...	4	5,569	4,108	2,456	1,329	
63	Jhānsi ...	...	...	2	1,850	1,616	1,109	279	
64	Mau-Ranipur ...	...	...	1	655	642	557	164	
65	Orai ...	...	...	1	549	523	201	168	
66	Kalpi ...	...	...	1	449	426	314	133	
67	Kunch ...	...	...	1	580	522	432	118	
68	Lalitpur ...	...	...	1	463	78	269	192	
69	Benares ...	...	...	6	9,106	7,648	3,372	1,228	
70	Mirzapur ...	...	...	3	4,577	4,421	1,335	433	
71	Chunar ...	...	...	1	1,803	1,713	488	125	
72	Jaunpur ...	...	...	2	1,805	1,532	372	202	
73	Ghāzipur ...	...	...	1	2,350	2,049	160	277	
74	Ballia ...	...	...	2	720	673	196	147	
75	Gorakhpur ...	...	...	2	2,634	1,894	602	354	
76	Azamgarh ...	...	...	1	821	610	346	120	

APPENDIX N—(concluded).

Serial number of municipality.	Name of municipality.	Number of vaccinators employed.	Total number of vaccinations.	Primary vaccinations successful.		Cost incurred by the municipality.	Remarks.
				Total of all ages.	Under one year.		
						Rs.	
77	Almora ...	1	1,273	294	112	133	
78	Naini Tal ...	1	732	289	135	139	
79	Kashipur ...	1	521	460	247	124	
80	Lucknow ...	10	8,980	6,668	4,108	2,333	
81	Unao ...	1	508	497	327	164	
82	Rae Bareli ...	1	738	713	514	174	
83	Sitapur ...	1	1,172	922	811	154	
84	Khairabad ...	1	1,088	864	471	118	
85	Hardoi ...	1	612	531	249	114	
86	Shahabad ...	1	887	847	469	99	
87	Sandila ...	1	709	633	448	109	
88	Sandi ...	1	294	279	247	115	
89	Pihani ...	1	440	422	237	150	
90	Lakhimpur ...	1	605	497	144	107	
91	Muhamdi ...	1	492	382	181	103	
92	Fyzabad ...	3	2,298	1,871	1,216	378	
93	Tanda ...	1	900	702	435	183	
94	Gonda ...	2	940	884	596	246	
95	Nawábganj ...	1	302	243	150	93	
96	Utraula ...	1	282	250	115	122	
97	Balrampur ...	1	725	417	205	115	
98	Bahraich ...	1	1,556	1,501	1,110	286	
99	Nanpara ...	1	604	552	401	554	
100	Bhinga ...	1	212	194	127	120	
101	Sultánpur ...	1	457	523	145	119	
102	Bela (Partábgarh) ...	1	226	190	92	120	
103	Nawábganj (Bara Banki) ...	1	522	379	272	100	
	Total ...	149	1,35,465	1,15,657	74,727	25,064	

APPENDIX O.

Statement showing the vital statistics registered in each municipality of the North-Western Provinces and Oudh, during the year 1895-96.

Serial number of municipality.	Name of municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
1	Debra ...	453	20.70	540	24.68	The municipality was healthy during the year.
2	Mussoorie ...	68	6.74	71	7.04	The health of the station was normal. Sanitary condition of the town good.
3	Sahāranpur ...	1,466	23.20	2,316	36.65	The health of the people was on the whole fair. The sanitary condition of the town needs improvement.
4	Hardwār Union ...	976	33.51	975	33.48	The general health of the people was good. The sanitation of the outskirts of Jwalapur is highly unsatisfactory.
5	Deoband ...	871	45.25	1,674	86.96	The mortality was excessively high though some attention was paid to sanitary matters.
6	Roorkee ...	421	29.46	488	34.14	The general health of the people was good and the sanitary condition of the town satisfactory.
7	Muzaffarnagar ...	910	50.09	903	49.71	There was no outbreak of epidemic disease.
8	Kandhla ...	487	51.33	311	32.78	The general health of the people and the sanitary condition of the town was good.
9	Kairana ...	1,003	54.45	708	38.43	Ditto ditto.
10	Meerut ...	3,456	46.93	2,631	35.73	The general health of the people and the sanitary condition of the town was good. Three deaths from cholera occurred in September.
11	Ghāziabad ...	501	49.15	473	46.40	The general health of the people is not altogether good.
12	Shahdera ...	254	47.87	210	39.58	The general health of the people shows an improvement on last year.
13	Baraut ...	321	47.34	294	43.36	The vital statistics show a marked improvement in the general health as compared with the previous year. The sanitary condition of the town though somewhat improved, is still bad.
14	Baghpat ...	215	34.17	444	70.56	The general health of the people was distinctly bad.
15	Hāpur ...	844	56.35	706	47.14	The death-rate though less than last year, is still very high. The general sanitary condition of the town is fair.
16	Pilkhua ...	302	55.50	247	45.40	There was no outbreak of epidemic disease, and the general health of the people was fair.
17	Sardhana ...	535	44.87	479	39.72	General health of the people very fair. The sanitary condition of the town is not good.
18	Mowana ...	461	56.08	306	37.22	The general health of the people shows an improvement as compared with last year. The sanitary condition of the town is unsatisfactory.
19	Bulandshahr ...	915	54.04	684	40.40	The health of the people has somewhat improved though the death-rate is still high. The sanitary condition of the town is good.
20	Anūpshahr ...	427	53.69	420	52.81	The general health of the people has not improved.
21	Khurja ...	1,521	57.72	1,104	41.90	The general health of the people has been very fair.
22	Sikandarabad ...	945	62.04	643	42.21	There was an improvement in the general health of the people as compared with last year. The sanitary condition of the town is fairly good.
23	Koil (Aligarh) ...	3,341	54.33	2,543	41.35	The death-rate was high though there was no epidemic disease. Improvement continues to be made in the sanitary condition of the town.
24	Hathras ...	1,435	36.62	1,303	33.25	The year was fairly healthy. The sanitary condition of the town is receiving attention.
25	Atrauli ...	822	53.35	491	31.87	The health of the people was good and there was a distinct improvement in the sanitary condition of the town.
26	Sikandra Rao ...	579	56.41	408	39.75	Sufficient attention is not paid to the sanitary arrangements of the town.
27	Muttra ...	2,269	44.48	2,157	42.29	The general health shows an improvement as compared with last year.
28	Brindaban ...	776	29.84	1,187	45.65	The death-rate shows a slight increase. There were sporadic cases of cholera.
29	Kosi ...	414	49.26	342	40.69	The death-rate as compared with last year shows an improvement.
30	Agra ...	8,265	49.00	6,082	36.06	There has been an improvement in the general health, though small-pox was prevalent during a portion of the year.
31	Fatehpur-Sikri ...	383	60.92	267	42.47	There has been an improvement in the death-rate in this municipality. The sanitary condition of the town is satisfactory.
32	Firozabad ...	863	56.48	615	40.25	The health of the people shows an improvement.
33	Fatehgarh cum Farukhabad.	2,952	40.43	2,983	40.36	The health of the municipality was better than last year. The sanitary conditions of the town are on the whole good, but some improvement is required in the drainage.

APPENDIX O—(continued).

Serial number of municipality.	Name of municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
34	Mainpuri ...	701	37.78	580	31.26	The health of the town was fair.
35	Etawah ...	1,807	46.58	1,544	39.8	The health of the people has been unusually good.
36	Etah ...	309	39.61	245	31.41	The general health of the people has been good.
37	Soron ...	399	35.42	369	32.75	Health of the people fair. There were a few deaths from cholera.
38	Kasganj ...	733	45.67	448	27.91	Health of the people good. There were three deaths from cholera during the year.
39	Marehra ...	451	57.73	292	37.37	General health of the people was fair though influenza raged a good bit.
40	Jalesar ...	724	53.95	478	35.62	The health of the people was good.
41	Bareilly ...	2,846	26.40	2,338	21.69	The general health of the people during the year was nearly the same as in the previous year.
42	Bijnor ...	895	55.13	714	43.98	The death rate shows an improvement.
43	Chandpur ...	689	56.22	529	43.16	The health of the people was normal.
44	Dhampur ...	300	44.72	239	35.63	There has been a great improvement in the health of the people.
45	Nagina ...	1,087	49.07	1,024	46.23	The municipality has been healthier this year than last year.
46	Najibabad ...	944	48.63	859	44.26	The health of the people has improved.
47	Budaun ...	1,568	44.32	1,069	30.22	The general health of the people was good throughout the year.
48	Bilsi ...	299	49.98	174	29.98	The health of the people has been exceptionally good.
49	Ujhani ...	390	52.51	279	37.55	The health of the people was good throughout the year.
50	Sahaswan ...	826	52.94	614	39.35	The general health of the people has been good throughout the year. There has been a very marked improvement in the sanitary condition of the town.
51	Moradabad ...	3,692	51.52	3,096	43.20	There was a slight improvement in the health of the people.
52	Chandausi ...	1,350	48.02	1,059	37.67	The death-rate shows a considerable improvement.
53	Amroha ...	2,006	56.94	1,319	37.44	There was a satisfactory improvement in the death-rate in this municipality.
54	Sambhal ...	2,005	53.86	1,246	33.47	The general health has been good.
55	Sháhjahánpur ...	2,644	34.35	2,427	31.53	The health of the people was good throughout the year.
56	Tilhar ...	1,059	61.34	501	34.23	The health of the people was good.
57	Pilibhit ...	1,579	46.71	1,201	35.53	The health of the municipality was satisfactory. The sanitary condition of the town is improving.
58	Bisalpur ...	423	45.87	284	30.79	Compared with last year the health of the municipality has been good.
59	Cawnpore ...	6,448	39.37	7,940	48.47	There was an improvement in the health of the people though cholera was prevalent during the first half of the year.
60	Fatehpur ...	864	42.82	469	23.24	The general health of the people was good. The sanitary condition of the town is in a very bad way.
61	Bánda ...	670	29.04	721	31.25	The death-rate shows a very satisfactory improvement in the health of the people.
62	Allahabad ...	4,643	28.50	4,389	26.94	The health of the municipality as compared with last year was good.
63	Jhánsi ...	1,308	29.36	1,443	32.40	The health of the people was good. Some improvement was made in the sanitary state of the town.
64	Mau Ranipur ...	642	32.63	874	44.42	The year was comparatively healthy.
65	Orai ...	296	35.37	371	44.33	The health of the people was not as good as last year.
66	Kalpi ...	440	34.61	398	31.31	The health of the people has been good during the year.
67	Kunch ...	542	40.42	524	39.08	The health of the people was generally good.
68	Lalitpur ...	336	29.52	519	45.73	The general health of the people was good and the sanitary condition of the town satisfactory.
69	Benares ...	7,095	33.53	10,906	51.34	The general health of the city towards the end of the year was fairly satisfactory. Sporadic cases of cholera and small-pox appeared in the early part of the year ending in a sharp outbreak of both. The sanitary condition of the town is unsatisfactory in the extreme.

APPENDIX O—(concluded).

Serial number of municipality.	Name of municipality.	Total number of births.	Ratio of births per 1,000 of population.	Total number of deaths.	Ratio of deaths per 1,000 of population.	Remarks.
70	Mirzapur ...	2,375	28.23	2,744	32.61	The year under report was a healthy one.
71	Chunar ...	371	32.47	390	34.13	The general health of the people was somewhat better than last year.
72	Jaunpur ...	1,459	34.03	1,336	31.20	The general health of the people has been good.
73	Ghāzipur ...	1,598	35.5	1,941	43.1	The general health of the people was fair and the sanitary condition of the town satisfactory.
74	Ballia ...	526	32.12	422	25.77	The general health of the people was satisfactory and the sanitary condition of the town fair.
75	Gorakhpur ...	2,139	34.12	2,656	42.30	The health of the people though not satisfactory, shows an improvement over last year.
76	Azamgarh ...	525	27.00	596	30.65	The health of the people was very satisfactory.
77	Almora ...	215	35.06	180	29.38	The health of the people was good.
78	Naini Ta ...	199	16.04	291	23.45	The general health of the people and the sanitary condition of the town were good.
79	Kashipur ...	566	38.45	880	59.79	The health of the people has been bad.
80	Lucknow ...	9,755	39.91	9,402	38.47	The year was a healthy one and the death-rate in the city has decreased considerably.
81	Unao ...	480	37.40	327	25.48	The general health of the people has been good, but the sanitary condition of the town is in a bad way.
82	Rae Bareilly ...	739	39.31	648	34.47	As compared with the district, the general health of the people within municipal limits was bad. The condition of the town is satisfactory.
83	Sitapur ...	751	43.79	594	34.63	The health of the people was good and the sanitary condition of the town distinctly satisfactory.
84	Khairabad ...	605	43.92	436	31.65	The year was a healthy one for this municipality.
85	Hardoi ...	451	40.44	359	32.19	Health of the people good and the sanitary condition of the town fairly satisfactory.
86	Shahabad ...	878	43.56	689	34.18	The health of the people shows an improvement.
87	Sandila ...	836	49.72	590	35.09	The health of the people was fairly satisfactory.
88	Sandi ...	395	40.98	308	31.95	The health of the people was good.
89	Pihani ...	373	46.66	347	43.41	The death-rate shows a very satisfactory improvement in the health of the people.
90	Lakhimpur ...	271	33.56	324	40.13	The health of the people and the sanitary condition of the town has been good.
91	Muhamdi ...	285	41.11	289	38.80	The health of the town was good.
92	Fyzabad ...	2,433	33.47	3,882	53.40	The general health of the inhabitants of Fyzabad and Ajudhia shows a slight improvement. The sanitary condition of the town is very far from satisfactory.
93	Tanda ...	682	34.57	645	32.70	There was a marked improvement in the health of the inhabitants, notwithstanding that cholera occurred in a sporadic form.
94	Gonda ...	631	36.21	831	47.69	The death-rate shows a slight improvement. The sanitary condition of the town is good.
95	Nawābganj ...	264	28.65	415	45.04	The health of the people shows an improvement though cholera was prevalent during April and May. The sanitary condition of the town is fairly good.
96	Utraula ...	248	37.43	269	40.60	Sanitary condition of the town fairly satisfactory and general health fairly good.
97	Balrampur ...	421	28.4	501	33.7	The health of the people and the sanitary condition of the town were good.
98	Bahraich ...	697	28.98	758	31.52	General health of the people good and sanitary conditions of the town satisfactory.
99	Nanpara ...	380	40.76	319	34.22	General health of the people fair and the sanitary condition of the town satisfactory.
100	Bhinga ...	232	39.18	191	32.26	The health of the people was good.
101	Sultānpur ...	344	39.31	319	36.45	General health of the people was good throughout the year, though 56 cases of cholera were reported. Sanitary condition of the town is well attended to.
102	Bela (Partābgarh) ...	183	28.21	167	25.75	The health of the people was satisfactory throughout the year though there was a slight outbreak of cholera during April and May. The sanitary condition of the town is improving.
103	Nawābganj (Bara Banki) ...	562	38.82	448	30.94	The general health of the people was good and the sanitary conditions of the town satisfactory. Cholera in a sporadic form was prevalent during April and May.
	Total ...	125,321	38.56	121,051	37.25	

APPENDIX P.

Invested Funds held by Municipalities in the N.-W. Provinces and Oudh on 31st March 1896.

Name of Municipality.	Amount invested.		Total of columns 2 and 3.	Remarks.
	Amount of sale proceeds of nazul land invested.	Municipal surplus funds invested.		
1	2	3	4	5
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
MEERUT DIVISION.				
Saharanpur ...	...	4,000 0 0	4,000 0 0	
Hardwar Union ...	9,800 0 0	...	9,800 0 0	
Deoband ...	20,000 0 0	...	20,000 0 0	
Muzaffarnagar ...	400 0 0	...	400 0 0	
Kairana ...	680 0 0	20 0 0	700 0 0	
Meerut ...	3,700 0 0	500 0 0	4,200 0 0	
Ghaziabad ...	2,200 0 0	2,700 0 0	4,900 0 0	
Baraut ...	1,800 0 0	800 0 0	2,600 0 0	
Hapur ...	2,200 0 0	...	2,200 0 0	
Koil (Aligarh) ...	700 0 0	...	700 0 0	
Hathras ...	...	30,500 0 0	30,500 0 0	
Sikandra Rao ...	500 0 0	...	500 0 0	
Total ...	41,980 0 0	38,520 0 0	80,500 0 0	
AGRA DIVISION.				
Brindaban ...	...	700 0 0	700 0 0	
Kosi ...	...	2,000 0 0	2,000 0 0	
Agra ...	1,000 0 0	...	1,000 0 0	
Etawah ...	500 0 0	...	500 0 0	
Total ...	1,500 0 0	2,700 0 0	4,200 0 0	
BAREILLY DIVISION.				
Bareilly ...	500 0 0	8,000 0 0	8,500 0 0	
Nagina ...	700 0 0	...	700 0 0	
Najibabad ...	700 0 0	7,500 0 0	8,200 0 0	
Moradabad ...	...	7,500 0 0	7,500 0 0	
Chandausi ...	...	5,000 0 0	5,000 0 0	
Amroha ...	...	2,000 0 0	2,000 0 0	
Total ...	1,900 0 0	30,000 0 0	31,900 0 0	
ALLAHABAD DIVISION.				
Cawnpore ...	10,000 0 0	4,000 0 0	14,000 0 0	
Lalitpur ...	...	1,000 0 0	1,000 0 0	
Total ...	10,000 0 0	5,000 0 0	15,000 0 0	
BENARES DIVISION.				
Benares ...	250 0 0	24,750 0 0	25,000 0 0	
Mirzapur ...	1,000 0 0	6,000 0 0	7,000 0 0	
Total ...	1,250 0 0	30,750 0 0	32,000 0 0	
NAINI TAL DIVISION.				
Almora ...	300 0 0	...	300 0 0	
Total ...	300 0 0	...	300 0 0	
LUCKNOW DIVISION.				
Sandila ...	100 0 0	...	100 0 0	
Total ...	100 0 0	...	100 0 0	
FYZABAD DIVISION.				
Bahraich ...	...	3,200 0 0	3,200 0 0	
Nanpara ...	...	5,000 0 0	5,000 0 0	
Bhinga ...	...	3,000 0 0	3,000 0 0	
Total ...	...	11,200 0 0	11,200 0 0	
GRAND TOTAL { 1894-95 ...	57,530 0 0	1,31,370 0 0	1,88,900 0 0	
{ 1895-96 ...	57,030 0 0	1,18,170 0 0	1,75,200 0 0	

APPENDIX Q.

Statement showing the taxes in force in each municipality of these provinces and the rate at which each tax is levied.

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
1	Dehra ...	(a) tax on houses, buildings and lands; (b) servants' tax; (c) conservancy tax.	(a) Assessed at a rate not exceeding $7\frac{1}{2}$ per cent. per annum on the actual or estimated rental, to be paid by the owners; (b) levied on employers at the rate of 8 annas a servant for periods not exceeding six months; (c) levied at rates varying from 8 annas to Re. 1-8-0 per month on houses renting for more than Rs. 10 per month.
2	Mussoorie ...	(a) land tax; (b) house-tax levied from proprietors; (c) house tax levied from tenants; (d) tax on servants; (e) tax on jinrickshaws; (f) toll on all persons and animals entering the municipality; (g) horse and dog tax.	(a) Assessed at $\frac{1}{3}$ rd of the ground rent within the limits of the Settlement as fixed by Government; (b) assessed at $4\frac{1}{2}$ per cent. on the annual value of all occupied houses; (c) assessed at 3 per cent. on actual rent payable; (d) assessed at Re. 1 per head on all servants, payable by the employers; (e) assessed at Rs. 16 per annum on each jinrickshaw; (f) assessed at the rates of Rs. 4 and Rs. 2 respectively for any period exceeding 2 and 1 month.
3	Sahāranpur ...	(a) octroi; (b) tax on houses, buildings and lands; (c) tax on hackney carriages.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at $7\frac{1}{2}$ per cent. to be paid by the owners on the annual value; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
4	Hardwār Union ...	(a) octroi; (b) visitors' tax ...	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) levied on persons entering the municipality at the rates of $\frac{1}{2}$ anna and 1 anna.
5	Deoband ...	Octroi	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
6	Roorkee ...	(a) tax on houses, buildings and lands; (b) tax according to circumstances and property; (c) hackney carriage tax.	(a) Assessed at a rate not exceeding $7\frac{1}{2}$ per cent. of the annual value, to be paid by the owners; (b) assessed at rates varying from 12 annas to Rs. 60 per annum; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
7	Muzaffarnagar ...	(a) octroi; (b) tax on animals and vehicles.	a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed according to sanctioned rates.
8	Kandhla ...	Octroi	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
9	Kairana ...	Ditto	Ditto ditto.
10	Meerut ..	(a) octroi; (b) tax on vehicles; (c) hackney carriage tax; (d) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax on <i>thelas</i> and is assessed at rates varying from Rs. 3 to Rs. 15 per annum on each <i>thela</i> plying within the municipality; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) this is a tax on tobacco cultivators levied at the rate of Rs. 2-8-0 per annum for every acre cultivated.

APPENDIX Q—(continued).

Serial number of municipality	Name of municipality.	Name of tax.	Mode of assessment or collection.
11	Ghāziabad ...	(a) octroi; (b) house tax; (c) hackney carriage tax; (d) tax on <i>thelas</i> .	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at a rate not exceeding 7½ per cent. on the annual value; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) assessed at the rate of eight annas per quarter on <i>thelas</i> drawn by oxen and used for loading goods within municipal limits.
12	Shahdera ...	Tax according to circumstances and property.	Assessed according to the estimated value of property owned by each tax-payer: the minimum tax is eight annas and the maximum is Rs. 120 per annum.
13	Baraut ...	(a) octroi; (b) tax on animals and vehicles.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of four annas to one rupee per annum on animals, and Rs. 3 to Rs. 6 per annum on vehicles.
14	Bāghpat ...	(a) octroi; (b) tax on carriages and horses.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) according to sanctioned rates.
15	Hapur ...	Octroi ...	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
16	Pilkhua ...	Ditto ... (N. B.—Octroi was abolished from the 1st October 1895, and a tax on circumstances and property introduced).	Ditto ditto.
17	Sardhana ...	Octroi ...	Ditto ditto.
18	Mowana ...	Tax according to circumstances and property.	Assessed according to the circumstances and property of the inhabitants subject to a minimum of 12 annas and a maximum of Rs. 120 a year.
19	Bulandshahr ...	(a) octroi; (b) house tax; (c) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at a rate not exceeding 7½ per cent. on the annual value; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
20	Anupshahr ...	(a) octroi; (b) house tax; (c) hackney carriage tax; (d) tax on animals and vehicles.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at a rate not exceeding 7½ per cent. on the annual value; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) assessed according to sanctioned rates.
21	Khurja ...	(a) octroi; (b) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
22	Sikandarabad ...	Ditto ditto ...	Ditto ditto.
23	Koil (Aligarh) ...	(a) octroi; (b) hackney carriage tax; (c) tax on tobacco cultivators.	(a) Assessed according to sanctioned rate on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (c) assessed at the rate of Rs. 4 per annum per acre grown.
24	Hāthras ...	(a) octroi; (b) hackney carriage tax; (c) tax on <i>thelas</i> .	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (c) levied at the rate of one rupee per annum on every hand-cart (<i>thela</i>) plying for hire in the municipality.

APPENDIX Q—(continued).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
25	Atranli ...	(a) octroi; (b) hackney carriage tax; (c) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) the tax is levied in the form of licenses for which the fees are Rs. 2 and Re. 1 annually; (c) assessed at the rate of Rs. 4 per annum per acre grown.
26	Sikandra Rao ...	Ditto ditto ...	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) levied in the form of licenses at the rate of Rs. 2 and Re. 1 annually; (c) assessed at the rate of Rs. 4 per annum per acre grown.
27	Muttra ...	(a) octroi; (b) hackney carriage tax; (c) lodging-house tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (c) assessed at the rates of eight annas and four annas per lodger per annum.
28	Brindaban ...	Octroi ...	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
29	Kosi ...	Ditto ...	Ditto ditto ditto.
30	Agra ...	(a) octroi; (b) tax on vehicles; (c) tolls on road and ferries; (d) water rate; (e) hackney carriage tax; (f) tax on <i>thelas</i> .	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of Rs. 2 per wheel per annum; (c) this is a tax on persons coming across the pontoon bridge; (d) assessed at a rate of Rs. 2, 3, and per month from house connections, and 3,000 gallon per rupee for irrigation purposes, the tax is realized by monthly bills; (e) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (f) assessed at the rate of Re. 1 per <i>thel</i> per annum.
31	Fatehpur-Sikri ...	Octroi ...	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
32	Firozabad ...	(a) octroi; (b) tax on tobacco cultivators.	(a) assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of Rs. 3 per annum per acre grown.
33	Fatehgarh <i>cum</i> Farukhabad.	(a) octroi; (b) tax on vehicles; (c) tax on professions and trades; (d) hackney carriage tax; (e) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of four annas per wheel per month on private carriages; two annas per wheel on <i>ekkas</i> , &c., and one anna per wheel on country carts, &c.; (c) this is a tax on weighmen and is levied at the rate of one rupee per annum payable on the 1st April; (d) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (e) assessed at the rate of Rs. 3 per annum per acre grown.
34	Mainpuri ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this tax is levied on weighmen at the rate of Re. 1 per mensem.
35	Etāwāh ...	(a) octroi; (b) tax on vehicles; (c) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of three annas per wheel per quarter; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.

APPENDIX Q—(continued).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
36	Etah ...	Octroi	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
37	Soron ...	Ditto	Ditto ditto ditto.
38	Kusganj ...	(a) octroi; (b) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers, (b) assessed at the rate of Rs. 3 per acre grown.
39	Marehra ...	Octroi	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
40	Jalesar ...	Ditto	Ditto ditto ditto.
41	Bareilly ...	(a) octroi; (b) tax on houses and lands; (c) tax on professions and trades; (d) hackney carriage tax; (e) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at 7½ per cent. on the assumed rental and collected quarterly; (c) assessed at a maximum of Rs. 125 and a minimum of Rs. 10 per annum; (d) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (e) assessed at the rate of Rs. 3 per annum per acre grown.
42	Bijnor ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) a tax on sugar refiners assessed according to sanctioned rates.
43	Chandpur ...	Octroi	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
44	Dhampur ...	Ditto	Ditto ditto ditto.
45	Nagina ...	Ditto	Ditto ditto ditto.
46	Najibabad ...	Ditto	Ditto ditto ditto.
47	Budaun ...	(a) octroi; (b) tax on houses and buildings; (c) hackney carriage tax; (d) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) levied at the rate of Rs. 5 per cent. on the annual value of all houses and buildings situated within the municipality; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) assessed at the rate of Rs. 3 per annum per acre grown.
48	Bilsi ...	Tax according to circumstances and property.	Assessed at a minimum of 12 annas and a maximum of Rs. 120 per annum.
49	Ujhani ...	Ditto	Ditto ditto ditto.
50	Sahaswari ...	Ditto	Ditto ditto ditto.
51	Moradabad ...	(a) octroi; (b) hackney carriage tax; (c) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (c) assessed at the rate of four annas per kachcha biga grown.

APPENDIX Q—(continued).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
52	Chandausi ...	Octroi ...	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
53	Amroha ...	Ditto ...	Ditto ditto ditto.
54	Sambhal ...	(a) octroi; (b) tax on sugar refiners.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed according to the class of refinery.
55	Sháhjahánpur ...	(a) octroi; (b) hackney carriage tax; (c) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (c) assessed at the rate of 4 annas per kachcha bigha grown.
56	Tilhar ...	Octroi ...	Assessed according to sanctioned rates on articles imported and collected at the several barriers.
57	Pilibhít ...	(a) octroi; (b) tax on professions and trades; (c) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax imposed on sugar refiners carrying on trade within the limits of the municipality. The tax is levied at the rate of Rs. 12 per <i>bel</i> and Rs. 9 per <i>tamancha</i> ; (c) licenses are granted at the rates provided in the rules sanctioned by the Government and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
58	Bisalpur ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax imposed on sugar refiners carrying on trade within the limits of the municipality. The tax is levied at the rate of Rs. 10 per <i>bel</i> and Rs. 7-8 per <i>tamancha</i> .
59	Cawnpore ...	(a) octroi; (b) license tax on trades; (c) compound or site tax; (d) tax on vehicles; (e) hackney carriage tax; (f) mooring tax; (g) terminal tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers. The tax was abolished towards the close of the year, and a terminal tax substituted; (b) assessed according to sanctioned rates; (c) assessed at Rs. 15 per acre on all compounds and lands on which habitable buildings exist, and Rs. 10 per acre on all compounds and lands on which no habitable buildings exist; (d) assessed at four annas per wheel per month on country carts, <i>ekkas</i> and <i>thelas</i> ; (e) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (f) this tax is leased to a farmer who collects it from boats mooring at Permit Ghát; (g) this tax was introduced in place of octroi with effect from the 1st March 1896, and is assessed according to sanctioned rates and collected by the Railway authorities.
60	Fatehpur ...	(a) octroi; (b) tax on vehicles; (c) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at Rs. 2 per annum on carriages drawn by horses, and Re. 1 per annum on country carts, <i>ekkas</i> and <i>thelas</i> ; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
61	Bánda ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax on weighmen assessed at the rate of Re. 1 per weighman.

APPENDIX Q—(continued).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
62	Allahabad ...	(a) octroi; (b) license tax on trades; (c) tax on animals; (d) tax on vehicles; (e) hackney carriage tax; (f) water-rate.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b), (c), and (d), assessed according to sanctioned rates; (e) licenses are granted at the rates provided in the rules sanctioned by the Government and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (f) assessed at 7½ per cent. on the annual rental value of all buildings and lands.
63	Jhānsi ...	(a) octroi; (b) tax on professions and trades; (c) house-tax; (d) hackney carriage tax; (e) compound or site tax; (f) slaughter-house tax; (g) tax on vehicles.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this tax is levied on weighmen at the rate of Re. 1 per mensem; (c) assessed at a rate not exceeding 5 per cent. on the annual value; (d) licenses are granted at the rates provided in the rules sanctioned by the Government and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (e) assessed at Re. 1 per acre per annum; (f) assessed at the rate of two annas per head on animals slaughtered; (g) assessed at Re. 1-8-0 per wheel annually.
64	Mau-Ranipur ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed on weighmen and dalals according to sanctioned rates, i.e., Rs. 4 on an income of Rs. 500—400; Rs. 3 on an income of Rs. 400—300, and Rs. 2 on an income of Rs. 300—200.
65	Orai ...	(a) octroi; (b) house tax; (c) compound or site tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at a rate not exceeding 5 per cent. on the annual value; (c) assessed at Re. 1 per acre per annum.
66	Kalpi ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed on weighmen at the rate of Rs. 3 per head per annum.
67	Kunch ...	Ditto ditto ...	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax levied on weighmen at the rate of Rs. 16 per annum.
68	Lalitpur ...	(a) octroi; (b) tax on professions and trades; (c) compound or site tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax levied on weighmen at the rate of Rs. 18 per annum; (c) assessed at Rs. 2-8-0 per acre per annum.
69	Benares ...	(a) octroi; (b) tax on animals and vehicles; (c) hackney carriage tax; (d) sewerage rate; (e) water-rate; (f) visitors, tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed according to sanctioned rates; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) assessed at Rs. 3-2-0 per cent. on the annual rental value of all occupied houses or buildings which are connected with the existing system of sewers; (e) assessed at 7½ per cent. on the annual rental value of all houses situated within the municipality; (f) this tax is with certain exemptions, collected by the Railway authorities by the addition of one anna in the case of adults or half anna in the case of children, to the ordinary Railway fares for all passengers proceeding to and from Benares.

APPENDIX Q—(continued).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
70	Mirzapur ...	(a) octroi; (b) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
71	Chunar ...	(a) octroi; (b) tax on professions,	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this tax is levied on weighmen at the rate of Rs. 6 per annum.
72	Jaunpur ...	(a) octroi; (b) hackney carriage tax; (c) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (c) assessed at the rate of Rs. 3 per annum per acre grown.
73	Ghazipur ...	(a) octroi; (b) hackney carriage tax; (c) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported; (b) licenses are granted at sanctioned rates, and only licensed carriages are allowed to ply for hire; (c) this is a tax on tobacco and potato growers.
74	Ballia ...	Tax according to circumstances and property.	Assessed on all persons residing or carrying on any trade or owning property within the municipality. In the case of non-residents the tax is assessed with regard only to the value of their property and trade within the municipality. The maximum tax is Rs. 80 and the minimum is 8 annas per annum, and the tax is payable quarterly in advance. The assessment is revised yearly at the beginning of the year by a sub-committee appointed for the purpose.
75	Gorakhpur ...	(a) octroi; (b) tax on professions and trades; (c) hackney carriage tax; (d) tax on animals and vehicles.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this tax is levied on brick-makers and lime-burners and is assessed at Rs. 2-4 per cent. on the value of the brick, lime, &c., manufactured; (c) licenses are granted at the rates provided in rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) assessed at the rate of three annas an animal and one anna a wheel.
76	Azamgarh ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of Rs. 2 per cent. per annum on persons who derive an income of not less than Rs. 120.
77	Almora ...	(a) octroi; (b) conservancy tax ...	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of nine pies per head per mensem on all persons using the public latrines, and eight annas per head per mensem on those using private latrines.
78	Naini Tal ...	(a) octroi; (b) tax on houses; (c) tax on animals; (d) tolls on roads; (e) conservancy tax; (f) stall tax; (g) bazar site tax; (h) additional site tax; (i) compound or site tax; (j) tax on quarries; (k) tax on servants; (l) capitation tax; (m) tax on animals slaughtered.	(a) This is a tax on animals for slaughter only; (b) assessed at 7½ per cent. on annual rental; (c) and (d) assessed according to sanctioned rates; (e) this is a bungalow conservancy tax levied at rates varying from a minimum of Rs. 2 to a maximum of Rs. 10 per mensem; (f) assessed at a rate of 8 annas per mensem on every cow stalled in the bazar and Rs. 2 per mensem on every horse, pony or mule; (g) assessed at one anna per square yard on all lands within the bazars; (h) assessed at rates varying from a minimum of Rs. 10 to a maximum of Rs. 20 per annum levied on the rental of houses situated outside the bazars; (i) assessed at a rate of Rs. 3 per acre on land situated outside the bazars; (j) assessed at the rate of 7½ per cent. on the value of all stones taken out of private quarries; (k) assessed at one rupee for each servant, payable by the employer; (l) assessed at three annas per head on all persons resident in the bazars; (m) at rates varying from three annas to Re. 1 per animal.

APPENDIX Q—(continued).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
79	Káshipur ...	(a) tax according to circumstances and property; (b) tolls on roads.	(a) Assessed according to the estimated value of property owned by each tax-payer : the maximum tax is Rs. 120, and the minimum is 12 annas per annum. The tax is payable quarterly in advance and the assessment is revised yearly during the month of November by a sub-committee appointed for the purpose; (b) assessed according to sanctioned rates and collected at different posts through which traffic passes into the town by a contractor to whom it is farmed.
80	Lucknow ...	(a) octroi; (b) tax on animals and vehicles; (c) hackney carriage tax; (d) tolls on roads.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at three annas per wheel for carriages and six annas for each horse or pony. The tax is collected quarterly in advance; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) assessed according to sanctioned rates and collected at different posts through which traffic passes into the town.
81	Unao ...	(a) house-tax; (b) tax on professions and trades; (c) hackney carriage tax; (d) tax on vehicles and animals.	(a) Assessed at the rate of 7½ per cent. on the annual rental of all houses and collected monthly; (b) assessed on persons whose income is not less than Rs. 200 or more than Rs. 500 a year; the tax is collected quarterly in advance: on weighmen the tax is levied at the rate of Rs. 24 per annum; (c) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license; (d) assessed at the rate of two annas per wheel per month and one anna per horse per month.
82	Rae Bareli ...	(a) octroi; (b) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are issued on payment of fees of Rs. 2-4 and Re. 1-4 per annum.
83	Sitapur ...	(a) octroi; (b) tax on professions and trades; (c) house-tax; (d) compound or site tax; (e) hackney carriage tax; (f) tax on hand-carts.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax on weighmen levied at the rate of Rs. 6 per mensem for each weighman and annas four for each <i>palladar</i> ; (c) assessed at a rate of 2½ per cent. on the annual value of all houses; (d) assessed at Rs. 4 per acre per annum; (e) and (f) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
84	Khairabad ...	(a) octroi; (b) tax on professions and trades; (c) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax on weighman levied at the rate of Rs. 4 per mensem for each weighman; (c) assessed at the rate of Re. 1-9-6 per acre or four annas per kachcha bigha grown.
85	Hardoi ...	(a) house-tax; (b) tax on trades and professions.	(a) Assessed at varying rates not exceeding Rs. 5 per cent. on the annual value of the house or building assessed; (b) this is a tax on persons carrying on trade in the municipality; weighmen and <i>palladars</i> pay at the rate of Rs. 12 per annum, and others 2½ per cent. on the net annual profits.
86	Shahabad ...	(a) license tax on trades; (b) house tax.	(a) Assessed at a rate not exceeding 5 per cent. on the net annual profits, and in the case of weighmen, Rs. 24 per annum; (b) assessed at varying rates not exceeding Rs. 7-8 per cent. on the annual rent.
87	Sandila ...	Octroi ...	Assessed according to sanctioned rates on articles imported and collected at the several barriers.

APPENDIX Q—(continued).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
88	Sandi ...	(a) tax on professions and trades; (b) house tax.	(a) This includes a tax on weighmen levied at the rate of Rs. 24 per annum, and a tax of 5 per cent. on the net annual profits on other trades; (b) assessed at a rate of 5 per cent. on the annual value of houses.
89	Pihani ...	(a) tax on professions and trades; (b) house tax.	(a) This comprises a tax on weighmen at the rate of Rs. 24 per annum, and a tax not exceeding 5 per cent. on net annual profits levied on all persons carrying on trade; (b) assessed at varying rates determined by an assessing committee.
90	Lakhimpur ...	(a) house tax; (b) tax on professions and trades; (c) tax on <i>thelas</i> .	(a) Assessed at the rate of Rs. 6-4 per cent. on the annual rental of houses; (b) this is a tax levied on weighmen; weighmen using large scales (<i>tak</i>) are charged Rs. 80 per mensem, and those using hand scales pay Rs. 4 per mensem, and brokers Rs. 2 per mensem; (c) assessed at the rate of annas four per annum per <i>thela</i> .
91	Muhamdi ...	(a) tax on professions and trades; (b) house tax.	(a) This is levied on weighmen at the rate of Rs. 24 per annum; (b) assessed at varying rates not exceeding 7½ per cent. on the annual rent.
92	Fyzabad ...	(a) octroi; (b) hackney carriage tax; (c) tax on tobacco cultivators.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates sanctioned by the Government, and only licensed carriages are allowed to ply for hire; license fees are paid at the time of granting the license; (c) assessed at the rate of Rs. 2 per annum per kacheha bigha grown.
93	Tanda ...	(a) Tax according to circumstance and property; (b) tax on vehicles.	(a) Assessed on all persons residing or carrying on any trade or profession or owning property within the municipality. In the case of non-residents the tax is assessed with regard only to the value of their property and trade within the municipality. The maximum tax is Rs. 120, and the minimum is eight annas per annum; (b) assessed on all carriages, carts and <i>ekhas</i> at the rate of Rs. 2 per annum per vehicle.
94	Gonda ...	(a) octroi; (b) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the licenses.
95	Nawabganj ...	Tax according to circumstances and property.	Assessed on all persons residing or carrying on any trade or profession or owning property within the municipality. In the case of non-residents the tax is assessed with regard only to the value of their property and trade within the municipality. The maximum tax is Rs. 120 and the minimum is eight annas per annum.
96	Utraula ...	Ditto ditto ...	Ditto ditto ditto.
97	Balrampur ...	Ditto ditto ...	Ditto ditto ditto.
98	Bahraich ...	(a) octroi; (b) hackney carriage tax.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) licenses are granted at the rates provided in the rules sanctioned by the Government, and only licensed carriages are allowed to ply for hire. License fees are paid at the time of granting the license.
99	Nanpara ...	Octroi ...	Assessed according to sanctioned rates on articles imported and collected at the several barriers.

APPENDIX Q—(concluded).

Serial number of municipality.	Name of municipality.	Name of tax.	Mode of assessment or collection.
100	Lhinga ...	House tax ...	Assessed at the rate of 7½ per cent. on the annual value of each house. The tax is collected in quarterly instalments.
101	Sultānpur ...	(a) octroi; (b) tax on professions and trades.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) this is a tax on weighmen, dalals and arhatias levied at the rate of Rs. 2 per mensem from each weighman, Re. 1 per mensem from each dalal, and Rs. 4 per mensem from each arhatia.
102	Bela (Partābgarh) ...	(a) octroi; (b) tax on vehicles ...	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed on all carriages, carts, bahlis, ekkas, &c., at a rate not exceeding Re. 1 per wheel per annum.
103	Nawābganj (Bara Banki).	(a) octroi; (b) tax on animals and vehicles; (c) tax on professions and trades; (d) tax on vehicles.	(a) Assessed according to sanctioned rates on articles imported and collected at the several barriers; (b) assessed at the rate of six annas per mensem per horse and one anna six pies per mensem per wheel and Re. 1 per annum for each ekka; (c) assessed at rates varying from Re. 1 to Rs. 100 per annum on sugar merchants, and at rates varying from Re. 1 to Rs. 200 per annum on cloth merchants; (d) this is a tax on hand carts and is assessed at the rate of four annas per mensem per cart.



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